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Analysis of the finances of  
the state of Indiana...

Place:

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Date:

[1924]

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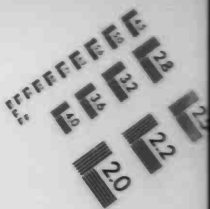
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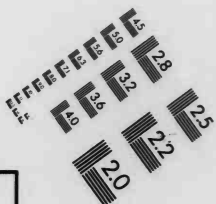


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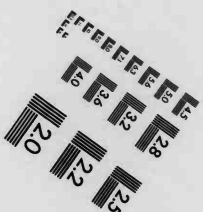
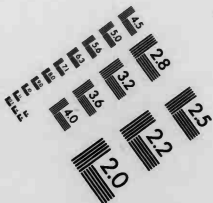
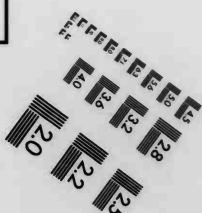
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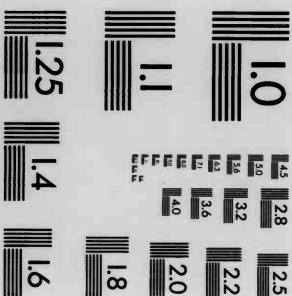
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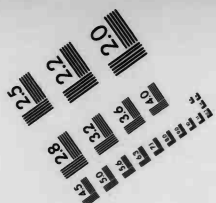
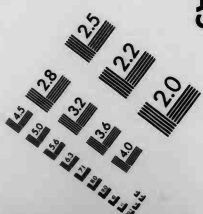
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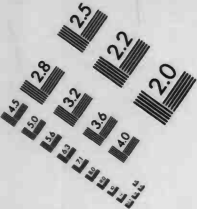


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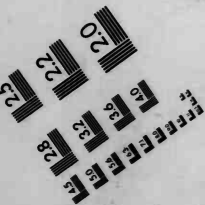
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VOL. XI

SEPTEMBER, 1922

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**Study No. 63**

**ANALYSIS OF THE FINANCES OF THE STATE OF INDIANA, 1913-1923.** By CHARLES KETTLEBOROUGH, Director of the Indiana Legislative Reference Bureau, and FREDERIC H. GUILD, Professor of Political Science in the University of Kansas, formerly Associate Professor of Political Science in Indiana University.

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## Introduction

THE decade from 1913 to 1923, inclusive, which is the period covered in this study, was characterized by an unprecedented increase in wages, the prices of commodities, and the general cost of living. The index numbers of the Federal Bureau of Labor Statistics, disclosing the comparative wholesale prices of 404 commodities, including farm products, food, clothing, fuel, light, metal products, building materials, chemicals, drugs, household goods, and other miscellaneous articles necessary for and entering into the support of the average family, as shown in the following table, indicates that, for the whole period, the increase in the general cost of living was 53.7 per cent, that the most marked increase was in 1916 and 1917 and the most conspicuous decline in 1921, and that the same commodities which cost \$100 in 1913 cost \$226.20 in 1920, the peak year, and \$153.70 in 1923. During the same period, wages in the principal industries increased 99 per cent, the most perceptible advances being in 1918, 1919, and 1920, and the only recession in 1922. An inspection of the table discloses that the most conspicuous advance in wages came in 1918, while the first sharp advance in the cost of living was in 1916; that while the peak prices prevailed in 1920, wages did not reach the high level till 1923; and that industrial laborers who received \$10 per week in 1913 were receiving \$19.90 per week in 1923. Farm wages during the same period advanced from \$21.38 to \$33.18 per month, or 55.1 per cent, reaching the highest level in 1920.

To this general upward tendency in the prices of commodities and the income of wage-earners, the cost of federal, state, and local governments affords no exception. During the 11 fiscal years beginning October 1, 1912, and ending September 30, 1923, the amount of revenue disbursed by the state increased from \$9,125,634.52 to \$30,578,475.87, representing an aggregate increase of \$21,452,841.35 or 235.1 per cent. The table following shows the disbursements of the state government, functionally allocated, for the years 1913 and 1923, respectively, and the total increase for each of the purposes therein set forth.



TABLE I. INDEX NUMBERS OF WHOLESALE PRICES AND FULL-TIME WEEKLY WAGE RATES. ALL COMMODITIES AND ALL TRADES. FARM WAGES

YEAR	Wholesale Prices		Union Wage Scale		Farm Labor per Month with Board	Per Cent of Increase over Preceding Year
	Index Number	Per Cent of Increase over Preceding Year	Index Number	Per Cent of Increase over Preceding Year		
1913.....	100.0	.....	100	.....	\$21.38	.....
1914.....	98.1	-1.9	102	2.0	21.05	-1.5
1915.....	100.8	1.7	102	0.0	21.26	0.9
1916.....	126.8	26.0	106	3.9	23.25	9.3
1917.....	177.2	39.7	112	5.7	28.87	24.1
1918.....	194.3	9.7	130	16.1	34.92	20.9
1919.....	206.4	6.2	148	13.8	39.82	14.0
1920.....	226.2	9.6	189	27.7	46.89	17.7
1921.....	146.9	-35.1	193	2.1	30.14	-35.7
1922.....	148.8	1.3	183	-5.2	29.17	-3.2
1923.....	153.7	3.3	199	8.3	33.18	13.8

TABLE II. COMPARATIVE DISBURSEMENTS OF STATE REVENUE

Purpose of Disbursement	1913	1923	Increase
1. State Departments.....	\$942,753.61	\$2,038,776.24	\$1,096,022.63
2. Temporary Commissions.....	18,893.41	8,578.52	-10,314.89
3. Private Associations.....	6,129.01	8,974.60	2,845.59
4. Non-Departmental Charges.....	683,498.98	1,196,682.88	513,183.90
5. Investments.....	.....	761,120.11	761,120.11
6. Payment of Loans.....	250,000.00	1,595,000.00	1,345,000.00
7. Interest on Loans.....	31,479.44	58,035.02	26,555.58
8. Schools.....	3,304,326.04	4,173,507.42	869,181.38
9. Universities and Normal Schools.....	1,005,475.95	3,616,696.66	2,611,220.71
10. County Road Fund.....	21,289.16	.....	-21,289.16
11. State Highways.....	.....	9,290,281.46	9,290,281.46
12. Teachers' Pensions.....	14,477.72	197,355.12	197,355.12
13. Monuments and Memorials.....	.....	70,930.82	56,453.10
14. Parks, Forests and Hatcheries.....	.....	153,174.67	153,174.67
15. Benevolent Institutions.....	2,847,311.20	7,409,362.35	4,562,051.15
True Disbursements.....	\$9,125,634.52	\$30,578,475.87	\$21,452,841.35
Plus Refunds and Transfers.....	3,100.24	24,319.07	.....
Auditor's Net Disbursements.....	\$9,128,734.76	\$30,602,794.94	.....

In the following tables an attempt has been made to analyze the items of expenditure which are set forth in Table II above, and to account for the rather notable increase in state disbursements for the period under consideration. Table III below is designed to show the increase in the cost of the several state departments which existed in or prior to 1913; and the increase in the cost of the state government by reason of the expenditures of departments which were created in 1913 or subsequent thereto. Tables IV, V, and VI show, respectively, the increase in the cost of services which were carried on by the state in 1913 and in 1923; the amount added by the cost of services which were undertaken by the state in 1913 or subsequent thereto; and the amount added by the cost of state departments which have been radically modified or reorganized. Table VII sets forth a list of the departments and services which have been discontinued or in which economies have been effected. By combining the various items set forth in these tables, the increase of \$21,452,841.35 in the disbursements of the state government may be accounted for as follows:

1. Increase in Cost of General Government.....	\$ 402,539.33
2. Increase in Schools, State Institutions, etc.....	9,288,077.80
3. Added by Services Established in 1913 or subsequent...	11,766,633.63
4. Increase in Cost of Reorganized and Expanded Departments .....	176,911.83
<b>Total Increases .....</b>	<b>\$21,634,162.59</b>
<b>Less Decreases in Cost of Services.....</b>	<b>181,321.24</b>
<b>Total Increase to be Accounted For.....</b>	<b>\$21,452,841.35</b>

TABLE III. INCREASE IN COST OF STATE DEPARTMENTS, 1913-1923  
(a) DEPARTMENTS UNCHANGED OR EXPANDED BY NEW DIVISIONS

DEPARTMENT	Date Created	Departments in Existence Prior to 1913		Departments Created in 1913		Federal Aid Departments		
		Cost of Department in 1913	Cost of Department in 1923	Increase or Decrease in Cost	Cost of Department in 1913	Cost of Department in 1923	Cost to State	Amount Paid by Federal Government in 1923
1. Governor.....	1816	\$16,099.36	\$17,904.66	\$1,805.30				
2. Lieutenant-Governor.....	1816	1,000.00	1,030.50	30.50				
3. Secretary of State.....	1816	15,363.44	18,260.41	2,896.97				
(a) Automobile Department.....	1913				\$450.20	\$75,530.74		
(b) Automobile Department.....	1921					\$19,224.70		
(c) Automobile Department.....	1921					138,878.37		
4. Treasurer of State.....	1816	13,822.74	14,777.02	954.28				
(a) Attorney-General.....	1855	21,598.25	23,746.74	2,148.49				
(b) Escheated Estates.....	1917	936.65	4,225.20	3,288.55				
(c) Anti-Trust Laws.....	1917		6,113.06	6,113.06				
5. State Prison.....	1855	19,687.13	20,713.04	1,025.91				
(a) High School Inspector.....	1913				1,081.39	8,951.04	\$3,505.77	\$9,368.07
(b) Vocational Department.....	1913							
(c) Teachers' Training and Licensing.....	1919							
(d) School Attendance.....	1921							
(e) Elementary School Inspection.....	1921							
(f) Rehabilitation Department.....	1921							
(g) Department of Corrections.....	1852	12,800.49	8,660.11	-4,140.38				
7. Adjutant-General.....	1816	9,708.62	14,231.90	4,523.28				
8. Clerk Supreme Court.....	1816	13,246.75	15,946.39	2,699.64				
9. Reporter Supreme Court.....	1852	11,759.99	11,113.61	-646.38				
10. Printing Board.....	1875	3,947.55	6,549.20	2,601.65				
11. Election Commission.....	1889	1,000.00	5,500.00	4,500.00				
12. Board of Health.....	1891	9,929.09	10,576.24	647.15				
(a) Department of Hygiene.....	1905	24,916.11	29,998.70	5,082.59				
(b) Food, Drugs and Water.....	1905	2,596.51	9,991.59	7,395.08				
(c) Weights and Measures.....	1911	400.78	4,682.56	-4,281.78				
(d) Cold Storage.....	1911	7,031.30						
(e) Hydropneumonia.....	1911							
(f) Baby Book.....	1913							
(g) Water Analysis.....	1919							
(h) Veterinary Medicine.....	1919							
(i) Venereal Diseases.....	1919							
(j) Tuberculosis.....	1919							
(k) Housing.....	1922							
					1,304.57	6,197.50	37,100.00	12,499.00
						9,985.98	36,210.60	4,677.90
						2,771.55		

TABLE III. INCREASE IN COSTS OF STATE DEPARTMENTS, 1913 TO 1923.—Continued.

DEPARTMENT	Date Created	Departments in Existence Prior to 1913		Departments Created in 1913		Departments Created Subsequent to 1913		Federal Aid Departments	
		Cost of Department in 1913	Cost of Department in 1923	Increase or Decrease in Cost	Cost of Department in 1913	Cost of Department in 1923	Cost of Department in 1923	Cost of Department in 1913	Amount Paid by Federal Government in 1923
14. Oil Inspection Department.....	1879	3,937 40	77,537 81	73,600 41					
15. (a) Board of Charities.....	1889	14,025 02	17,864 16	3,839 14					
(b) Agency for Dependent Children.....	1897	14,278 09	21,999 47	7,720 78					
(c) Dementia Hospitals.....	1909	1,146 92	2,997 40	1,850 48					
(d) Outdoor Poor Relief.....	1917								
16. Tax Commission.....	1891	16,252 40	23,140 80	6,888 40					
(a) Inheritance Tax.....	1913								
(b) Statistical Division.....	1913								
17. Board of Accounts.....	1909	66,761 43	30,119 07	-36,642 36					
18. Law Library.....	1921								
19. Library Commission.....	1867	5,479 17	6,377 31	898 14					
20. Pardon Board.....	1899	10,000 00	19,693 90	9,693 90					
21. Historical Commission.....	1903	2,255 04	7,731 95	5,476 91					
22. State Probation Officer.....	1915								
23. Teaching Commission.....	1908	6,073 93	2,999 86	-3,074 07					
24. Teachers Pension Board.....	1921								
25. Supreme Court.....	1816	37,391 15	43,533 40	6,142 25					
26. Appellate Court.....	1891	45,039 88	51,989 17	6,949 29					
27. Lunacy Commission.....	1917								
28. Pharmacy Board.....	1899	5,580 69	9,651 41	4,070 72					
29. Medical Board.....	1891	5,255 93	5,997 58	741 65					
30. Opticians Board.....	1907	1,202 01	3,891 84	2,689 83					
31. Optometrists Board.....	1905	1,118 45	5,065 10	3,946 65					
32. Nurses Board.....	1921								
33. Engineers Board.....	1921								
34. State Agent.....	1921	800 00		-800 00					
35. Court Reports.....	1844	14,023 51	11,495 71	-2,527 80					
36. Fire Marshal.....	1852	45,066 71	12,257 13	-32,809 58					
37. Highway Commission.....	1913								
Sub-Total.....		\$506,480 74	\$611,700 26	\$105,219 52	\$29,073 92	\$199,711 12	\$3,505 77	\$137,418 61	\$30,834 35

## (b) DEPARTMENTS DISMEMBERED AND EXPANDED

39. Auditor of State.....	1816	\$18,135 10	\$22,892 31	\$4,657 21					
(a) Land Department.....	1853	1,800 00	1,808 22	8 22					
(b) Gasoline Department.....	1919	29,305 50	46,303 54	16,912 04					
40. Bank Department.....	1911	9,134 34	12,940 01	3,805 67					
(a) Loan and Credit Department.....	1917								
(b) Insurance Department.....	1919	22,833 06	56,058 01	33,124 95					
41. State Library.....	1825	14,032 72	30,877 67	16,844 95					
42. (a) Legislative Reference Department.....	1907	4,058 06		-4,058 06					
(b) History and Archives.....	1913								
Sub-Total.....		\$99,509 78	\$170,854 76	\$71,344 98	\$2,499 37	\$4,809 68			

## (c) DEPARTMENTS CONSOLIDATED AND EXPANDED

43. Conservation Department.....	1919								
(a) Fish and Game Commissioner.....	1881	\$64,344 75	\$153,420 35	\$89,075 60					
(b) Geologist.....	1889	8,418 11							
(c) Entomologist.....	1899	15,413 32							
(d) Gas Inspector.....	1889	8,705 33							
(e) Forestry.....	1901	7,085 21							
(f) Lands and Waters.....	1909								
(g) Engineer.....	1919								
44. Bureau of Statistics.....	1913								
(a) Bureau of Statistics.....	1879	14,775 75		-14,775 75					
(b) Crop Reporting Service.....	1919								
Sub-Total.....		\$118,645 47	\$153,420 35	\$34,774 88	\$5,141 92	\$13,000 24	\$27,209 39		

## (d) DEPARTMENTS CONSOLIDATED

45. Live Stock Sanitary Board.....	1919								
(a) Veterinarian.....	1885	\$11,092 82	\$32,233 24	\$21,140 42					
(b) Veterinary Examiners.....	1905	1,267 79							
46. State Prison.....	1919								
(a) Prison Superintendent.....	1889	32,227 03	66,992 80	34,765 77					
(b) Custodian.....	1889	17,181 83							
(c) Engineer.....	1889								
Sub-Total.....		\$61,770 47	\$99,226 04	\$37,455 57					

TABLE III. INCREASE IN COSTS OF STATE DEPARTMENTS, 1913 TO 1923.—Continued.  
(c) DEPARTMENTS SUPERSEDED AND EXPANDED

DEPARTMENT	Date Created	Departments in Existence Prior to 1913		Departments Created in 1913		Departments Created Subsequent to 1913		Federal Aid Departments	
		Cost of Department in 1913	Increase or Decrease in Cost	Cost of Department in 1913	Cost of Department in 1923	Cost of Department in 1923	Cost of Department in 1923	Cost of Department in 1913	Amount Paid by Federal Government in 1923
47. Industrial Board.....	1915				\$110,705.92				
(a) Bureau of Inspection.....	1899	\$30,196.38	\$51,336.52						
(b) Employment Service.....	1909	9,173.04							
48. Public Service Commission.....	1923								
(a) Railroad Commission.....	1913	23,705.95	-23,705.95	\$42,050.82	\$194,445.70	\$10,511.39			
Sub-Total.....		\$53,072.35	\$27,630.57	\$42,050.82	\$194,445.70	\$10,511.39			
Grand Total.....		\$869,481.81	\$1,145,907.33	\$69,766.03	\$381,966.74	\$342,649.21	\$3,505.77	\$137,418.61	\$30,834.35

TABLE IV. INCREASE IN COST OF SERVICES EXISTING IN AND PRIOR TO 1913

(a) General Government		
	Amount of Increase in 1923 over 1913	Per Cent of Increase
1. Salaries of State Employees <sup>1</sup> .....	\$115,494.62	18.1
2. Office Expenses of State Departments.....	26,561.83	8.7
3. Private Associations Receiving State Aid.....	1,925.12	41.8
4. State Militia.....	40,099.14	63.0
5. Armories.....	87,808.51	403.9
6. Repairs on State House.....	22,412.30	374.7
7. Governor's Mansion.....	456.31	33.9
8. Salaries of Local Judges and Prosecutors <sup>2</sup> .....	93,656.28	29.5
9. Specific Appropriations.....	5,040.15	45.9
10. Miscellaneous.....	9,085.07	152.4
Total.....	\$402,539.33	29.3
(b) Special Items		
1. Investments <sup>3</sup> .....	\$761,120.11	.....
2. Payment of Loans and Interest.....	1,371,555.58	.....
3. Common Schools.....	574,191.96	17.3
4. Universities and Normal School <sup>4</sup> .....	2,611,220.71	259.7
5. Monuments and Memorials.....	4,749.53	32.8
6. Benevolent Institutions <sup>5</sup> .....	3,965,239.91	139.2
Total.....	\$9,288,077.80	

TABLE V. AMOUNT ADDED BY COST OF SERVICES ESTABLISHED IN 1913 OR SUBSEQUENT THERETO

1. Departments Created in 1913.....	\$312,200.71
2. Federal Aid Departments Created in 1913.....	5,862.31
3. Departments Created since 1913.....	342,649.21
4. Federal Aid Departments Created since 1913.....	158,884.88
5. Private Associations Receiving State Aid.....	2,449.54
6. Salaries of Local Judges <sup>6</sup> .....	19,193.54
7. Tubercular Cattle <sup>7</sup> .....	73,883.76
8. Foot and Mouth Disease.....	375.00

<sup>1</sup>During the period from 1913 to 1923, the wages of Union Labor in all trades increased 99 per cent; farm wages increased 55.1 per cent; and the wages of state employees increased 18.1 per cent.

<sup>2</sup>In 1913, there were 66 circuit judges, 66 prosecuting attorneys, and 9 superior judges. Circuit and superior judges each received a salary from the state of \$3,500 and prosecuting attorneys were paid \$500. In 1921, the salaries of all judges were raised to \$4,200 per year. In the meantime, the number of circuit judges and prosecuting attorneys had increased from 66 to 71 and the number of superior judges from 9 to 19.

<sup>3</sup>This item consists largely of money belonging to the teachers' pension board, which, under the act of 1921, is invested in approved securities.

<sup>4</sup>The marked increase in the disbursements for higher education dates back to 1913 when the 7-cent tax levy was fixed and a more liberal policy adopted in the support of the universities and normal school. In 1921, a special tax levy was fixed for the agricultural experiment station at Purdue.

<sup>5</sup>The increase in the cost of maintaining the benevolent institutions is more nearly comparable to the advance in wholesale prices than any of the other services of the state government.

<sup>6</sup>Prior to 1921, all criminal, probate, and juvenile judges were paid by the counties. Under the provisions of the act of 1921, the salaries of these judges was fixed at \$4,200 per year, payable out of the state treasury.

<sup>7</sup>Under the acts of 1919, p. 574, the state veterinarian is authorized to slaughter cattle afflicted with tuberculosis and pay the owner of the animal a prescribed sum therefor.

9. Rhoda J. Chase Pension <sup>8</sup> .....	1,200.00
10. Industrial Rehabilitation <sup>9</sup> .....	15,408.69
11. County Agents <sup>10</sup> .....	82,703.84
12. Automobile Tags and Badges.....	122,623.37
13. Automobile Rebates.....	32,681.01
14. Gasoline Tax Refunds <sup>11</sup> .....	12,202.29
15. Vocational Education <sup>12</sup> .....	294,989.42
16. State Highways <sup>13</sup> .....	9,290,281.46
17. Teachers' Pensions <sup>14</sup> .....	197,355.12
18. Monuments and Memorials <sup>15</sup> .....	51,703.57
19. Parks, Forests and Hatcheries.....	153,174.67
20. Benevolent Institutions <sup>16</sup> .....	350,116.16
21. Industrial Aid for Blind <sup>17</sup> .....	246,695.08
Total.....	\$11,766,633.63

TABLE VI. AMOUNT ADDED BY COST OF REORGANIZED DEPARTMENTS

	Salaries	Office Expense	Total
1. Attorney-General—Anti-Trust Fund.....	\$5,656.86	\$456.20	\$6,113.06
2. Bank Department <sup>18</sup> .....	12,063.72	4,848.32	16,912.04
3. Insurance Department <sup>19</sup> .....	27,786.50	5,338.45	33,124.95
4. Conservation Department <sup>19</sup> .....	31,000.57	18,553.06	49,553.63
5. Live Stock Sanitary Board <sup>20</sup> .....	10,175.97	9,695.66	19,871.63
6. Industrial Board <sup>21</sup> .....	35,144.14	16,192.38	51,336.52
Total.....	\$121,827.76	\$55,084.07	\$176,911.83

TABLE VII. DECREASE IN COST OF SERVICES EFFECTED BY DISCONTINUANCES

1. Temporary Commissions.....	\$10,314.89
2. Private Associations Receiving State Aid.....	1,529.07
3. Suppression of Riots.....	4,151.00

<sup>8</sup>Widow of Ex-Governor Ira J. Chase. The pension was fixed at \$1,200 per year by Acts of 1920, p. 98.

<sup>9</sup>By the acts of 1921, p. 547, the state accepted the federal aid rehabilitation act, under which financial assistance is extended to persons who have been disabled in industries.

<sup>10</sup>The office of county agent was established by the vocational act of 1913, p. 37. The state pays \$1,000 per year as salary to each county agent. Acts of 1923, p. 424.

<sup>11</sup>Refunds for gasoline tax paid for gasoline not used on the public highways. Acts of 1923, p. 532.

<sup>12</sup>A system of vocational education was established by the Acts of 1913, p. 37. The state distributes funds to local school corporations for the maintenance of vocational courses and to higher institutions of learning for the training of teachers.

<sup>13</sup>The system of state highways was established by the Acts of 1917, p. 253 and Acts of 1919, p. 119.

<sup>14</sup>The teachers' pension system was first established by the Acts of 1915, p. 658, and the state assumed jurisdiction of the fund by virtue of the Acts of 1921, p. 751.

<sup>15</sup>World War Memorial, created by the Acts of 1920, p. 174.

<sup>16</sup>The Penal Farm, established by Acts of 1913, p. 660, and the Feeble-Minded Farm Colony, established by Acts of 1919, p. 480.

<sup>17</sup>Established by the Acts of 1915, p. 118, to assist adult blind persons in securing employment. Formerly divisions of the office of Auditor of State. Created as separate departments by the Acts of 1919, pp. 112 and 109.

<sup>18</sup>Created by the Acts of 1919, p. 375. Combines the former offices of Fish and Game Commissioner, Geologist, Entomologist, Gas Inspector, and Board of Forestry.

<sup>19</sup>Created by the Acts of 1919, p. 749. Combines the former offices of State Veterinarian and Veterinary Medical Examiners.

<sup>20</sup>Created by the Acts of 1915, p. 392. Superseded the Bureau of Inspection and is authorized to administer the workmen's compensation act. By the Acts of 1920, p. 24, the employment service was transferred to the Industrial Board.

4. Legislature.....	61,363.11
5. Printing Acts of Legislature.....	11,125.68
6. Election Ballots and Supplies.....	5,768.25
7. Sheriffs—Escaped Prisoners.....	20,298.67
8. Sale of State Lands.....	656.35
9. Unclaimed Estates.....	1,221.40
10. District Marshals.....	617.40
11. Presidential Electors.....	443.50
12. County Road Fund <sup>22</sup> .....	21,289.16
13. State Library—Reference Department <sup>23</sup> .....	4,058.06
14. Bureau of Statistics <sup>24</sup> .....	14,778.75
15. Railroad Commission <sup>25</sup> .....	23,705.95
Total.....	\$181,321.24

<sup>22</sup>The county road fund was created by the Acts of 1913, p. 779, and consisted of the automobile license fees which were distributed to the counties for the construction of roads. This fund was abolished by the Acts of 1917, p. 253, and the proceeds of the automobile license fees are now used for the construction of state highways.

<sup>23</sup>The Legislative Reference Bureau was created as a separate department by the Acts of 1913, p. 694.

<sup>24</sup>Abolished by the Acts of 1917, p. 189. By the Acts of 1919, p. 82, the duties of the Bureau of Statistics were transferred to the Legislative Reference Bureau.

<sup>25</sup>Superseded by the Public Service Commission, Acts of 1913, p. 167.

ANALYSIS

For the Fiscal Year ending September 30, 1913



TABLE I. RECEIPTS—SUMMARY—1913

		Per Cent of Total
1. Balance on Hand, Oct. 1, 1912.....	\$327,124.85	
2. Taxes on Property.....	\$6,009,991.21	65.8
3. Poll Taxes.....	367,500.00	4.0
4. Insurance Taxes.....	447,093.84	4.9
5. Transportation Taxes.....	12,135.85	.2
6. Vessel Tonnage Taxes.....	850.39	.0
7. Dog Taxes (Hydrophobia).....	5,017.69	.0
8. Depository Interest.....	19,760.00	.2
9. Interest on Invested Funds.....	587,723.73	6.4
10. Earnings of State Institutions and Property.....	389,103.68	4.3
11. Sale of Property.....	10,224.84	.1
12. Federal Aid.....	81,725.00	.8
13. County Aid.....	136,920.48	1.5
14. Fees.....	589,453.77	6.5
15. Temporary Loans.....	460,000.00	5.1
16. Unclaimed Estates.....	12,141.57	.2
17. Recoveries by Board of Accounts.....	1,037.89	.0
18. Miscellaneous Receipts.....	350.77	.0
True Receipts.....	\$9,131,030.71	100.0
Refunds.....	2,562.74	
Auditor's Net Receipts.....	\$9,133,593.45	
Amount Available for State Purposes.....	\$9,460,718.30	

TABLE II. DISBURSEMENTS—SUMMARY—1913

1. State Departments.....	\$942,753.61	10.3
2. Temporary Commissions.....	18,893.41	.2
3. Private Associations.....	6,129.01	.1
4. Non-Departmental Charges.....	683,498.98	7.5
5. Payment of Loans.....	250,000.00	2.8
6. Interest on Loans.....	31,479.44	.3
7. Schools.....	3,304,326.04	36.2
8. Universities.....	1,005,475.95	11.0
9. Monuments and Memorials.....	14,477.72	.2
10. Road Fund for Counties.....	21,289.16	.2
11. Benevolent Institutions.....	2,847,311.20	31.2
True Disbursements.....	\$9,125,634.52	100.0
Refunds.....	3,100.24	
Auditor's Net Disbursements.....	\$9,128,734.76	
Balance September 30, 1913.....	\$331,983.54	

TABLE III. RECEIPTS—ANALYSIS—1913

(Index figures refer to notes on page 230.)

		Per Cent of Total
1. Taxes on Property <sup>1</sup> —		
(1) General Fund.....	\$1,690,301.07	
(2) Sinking Fund.....	283,851.65	
(3) Benevolent Institutions.....	958,680.98	
(4) Common Schools.....	2,556,817.98	
(5) Educational Institutions.....	520,339.53	
Total.....	\$6,009,991.21	65.8
2. Poll Taxes <sup>2</sup> —		
(1) General Fund.....	\$183,750.00	
(2) Common Schools.....	183,750.00	
Total.....	\$367,500.00	4.0
3. Insurance Taxes <sup>3</sup> .....	\$447,093.84	4.9
4. Transportation Taxes <sup>4</sup> .....	\$12,135.85	.2
5. Vessel Tonnage Taxes <sup>5</sup> .....	\$850.39	.0
6. Dog Taxes (Hydrophobia) <sup>6</sup> .....	\$5,017.69	.0
7. Depository Interest <sup>10</sup> —		
(1) General Fund.....	\$13,915.73	
(2) Purdue University.....	4,055.15	
(3) Indiana University.....	520.27	
(4) State Normal.....	1,034.19	
(5) Road Fund.....	234.66	
Total.....	\$19,760.00	.2
8. Interest on Invested Funds <sup>11</sup> —		
(1) Indiana University—Permanent Endowment Fund.....	\$36,757.13	
(2) Common School Fund.....	550,845.13	
(3) College Fund.....	121.47	
Total.....	\$587,723.73	6.4
9. Earnings of State Institutions and Property <sup>12</sup> —		
(1) Soldiers' Monument.....	\$7,468.80	
(2) Benevolent Institutions.....	381,634.88	
Total.....	\$389,103.68	4.3
10. Sale of Property <sup>13</sup> —		
(1) Military Supplies.....	\$376.72	
(2) Court Reports.....	5,984.00	
(3) Library—Books.....	4.15	
(4) State Forest—Timber.....	17.35	
(5) State House—Junk and Paper.....	104.17	
(6) State Lands—Reclamation.....	896.18	
Sale.....	2,022.27	

		Per Cent of Total
(7) College Fund—Payment of Principal.....	250.00	
(8) Endowment Fund—Payment of Principal...	570.00	
Total.....	\$10,224.84	.1
11. Federal Aid <sup>14</sup> —		
(1) Purdue University.....	\$50,000.00	
(2) Soldiers' Home.....	31,725.00	
Total.....	\$81,725.00	.8
12. County Aid <sup>15</sup> —		
(1) Tubercular Patients—Tuberculosis Hospital	\$20,706.30	
(2) Care of Insane.....	33,301.18	
(3) Care of Misdemeanants.....	82,123.22	
(4) Care of Deaf.....	789.78	
Total.....	\$136,920.48	1.5
13. Fees—		
(1) Domestic Corporations.....	\$125,705.40	
(2) Foreign Corporations.....	12,957.65	
(3) Corporations—Filing with Auditor.....	1,054.00	
(4) Miscellaneous Secretary of State Fees....	14,043.80	
(5) Land Fees.....	423.00	
(6) Supreme Court (Docket) Fees.....	4,115.52	
(7) Appellate Court (Docket) Fees.....	7,167.81	
(8) Circuit Courts (Docket) Fees.....	17,446.01	
(9) Teachers' Examination Fees.....	1,885.00	
(10) Cold Storage Fees.....	430.00	
(11) Fishing and Hunting Licenses.....	59,600.71	
(12) Gas Wells—Plugging.....	5,350.00	
(13) Industrial Licenses.....	13,260.00	
(14) Employment Agencies.....	353.34	
(15) Public Utility Fees.....	6,012.72	
(16) Railroad Fees.....	824.20	
(17) Railroad Licenses.....	11,000.00	
(18) Rendering Plant Licenses.....	108.20	
(19) Veterinary Licenses.....	1,282.62	
(20) Inspection of Oil.....	65,786.70	
(21) Insurance Examiners' Fees and Expenses..	87,392.76	
(22) Bank Examiners' Fees and Expenses.....	28,143.40	
(23) Building and Loan Fees.....	2,933.53	
(24) Pharmacists.....	9,233.00	
(25) Physicians and Surgeons.....	6,409.84	
(26) Embalmers.....	2,187.75	
(27) Optometrists.....	1,098.30	
(28) Nurses.....	1,730.23	
(29) Automobile Registration Fees.....	92,385.50	
(30) Unclaimed Fees (Local Courts).....	9,132.78	
Total.....	\$589,453.77	6.5

		Per Cent of Total
14. Temporary Loans.....	\$460,000.00	5.1
15. Unclaimed Estates.....	\$12,141.57	.2
16. Recoveries by Board of Accounts.....	\$1,037.89	.0
17. Miscellaneous Receipts—General Fund.....	\$350.77	.0
True Receipts.....	\$9,131,030.71	100.0
Refunds—		
(1) Fish and Game Commissioner.....	\$4.25	
(2) Common School Fund.....	638.89	
(3) State Normal School.....	27.10	
(4) Governor.....	636.05	
(5) Adjutant-General.....	13.50	
(6) Printing Board.....	232.25	
(7) Auditor of State.....	51.35	
(8) State Superintendent.....	130.33	
(9) State Library.....	31.50	
(10) Board of Charities.....	500.00	
(11) Board of Forestry.....	34.60	
(12) Entomologist.....	74.96	
(13) Gettysburg Commission.....	187.96	
Total.....	\$2,562.74	
Auditors' Net Receipts.....	\$9,133,593.45	
Amount Available for State Purposes.....	\$9,460,718.30	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1913

1. Secretary of State.....	(1) Domestic Corporations.....	\$125,705.40
	(2) Foreign Corporations.....	12,957.65
	(3) Sale of Court Reports....	5,984.00
	(4) Miscellaneous Fees.....	14,043.80
	(5) Automobile Fees.....	92,385.50
	Total.....	\$251,076.35
2. Auditor of State.....	(1) Land Fees.....	\$423.00
	(2) Corporation Fees.....	1,054.00
	(3) Bank Examiners' Fees and Expenses.....	28,143.40
	(4) Building and Loan Fees.....	2,933.53
	(5) Insurance Examiners' Fees and Expenses....	87,392.76
	Total.....	\$119,946.69



3. State Superintendent.....	(1) Teachers' Examination Fees.....	\$1,885.00
4. Adjutant-General.....	(1) Sale Military Property..	\$376.72
5. Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$4,115.52
	(2) Appellate Court Fees...	7,167.81
	Total.....	\$11,283.33
6. Board of Health.....	(1) Cold Storage Fees.....	\$430.00
7. Oil Inspection Department.....	(1) Inspection of Oil.....	\$65,786.70
8. Board of Forestry.....	(1) Sales from Forest.....	\$17.35
9. Fish and Game Commissioner.....	(1) Hunting and Fishing Licenses.....	\$59,600.71
10. Gas Inspector.....	(1) Plugging Gas Wells.....	\$5,350.00
11. Bureau of Inspection.....	(1) Industrial License Fees	\$13,260.00
12. Bureau of Statistics.....	(1) Employment Agency Fees.....	\$353.34
13. Railroad Commission.....	(1) Interlocker, etc., Fees..	\$824.20
14. Public Service Commission.....	(1) Public Utility Security Issues.....	\$6,012.72
15. State Library.....	(1) Sale of Duplicates.....	\$4.15
16. Veterinarian.....	(1) Reduction Plant Fees...	\$108.20
17. Veterinary Board.....	(1) Examination Fees.....	\$1,282.62
18. Pharmacy Board.....	(1) Examination Fees.....	\$9,233.00
19. Medical Board.....	(1) Examination Fees.....	\$6,409.84
20. Embalmers' Board.....	(1) Examination Fees.....	\$2,187.75
21. Optometry Board.....	(1) Examination Fees.....	\$1,098.30
22. Nurses' Board.....	(1) Examination Fees.....	\$1,730.23
23. State Board of Accounts.....	(1) Recoveries.....	\$1,037.89
24. State House Superintendent.....	(1) Junk and Paper.....	\$104.17
25. General Receipts.....	(1) Docket Fees—Local Courts.....	\$17,446.01
	(2) Depository Interest....	13,915.73
	(3) General Fund Miscellaneous.....	350.77
	(4) Railroad Liquor Licenses.....	11,000.00
	(5) State Lands—Reclamation.....	896.18
	(6) State Lands—Sale.....	2,022.27
	(7) Unclaimed Estates.....	12,141.57
	(8) Interest on School Fund	550,845.13
	(9) Unclaimed Fees.....	9,132.78
	(10) Road Fund—Depository Interest.....	234.66
	Total.....	\$617,985.10
26. Soldiers' Monument.....	(1) Earnings and Sales.....	\$7,468.80
27. Purdue University.....	(1) Federal Aid.....	\$50,000.00
	(2) Depository Interest....	4,055.15
	Total.....	\$54,055.15

28. Indiana University.....	(1) Depository Interest....	\$520.27
	(2) College Fund Principal..	250.00
	(3) College Fund Interest...	121.47
	(4) Endowment Fund Principal.....	570.00
	(5) Endowment Fund Interest.....	36,757.13
	Total.....	\$38,218.87
29. State Normal.....	(1) Depository Interest....	\$1,034.19

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
30. Benevolent and Correctional Institutions					
1. Soldiers' Home.....	\$1,154.44	\$20,706.30	\$17,757.36	\$31,725.00	\$50,636.80
2. Orphans' Home.....	383.37				383.37
3. Tuberculosis Hospital.....		9,655.10	2,563.04		23,269.34
4. Central Hospital.....	2,290.82	3,631.70			11,945.92
5. Eastern Hospital.....	404.56	5,071.62			4,036.26
6. Northern Hospital.....	1,026.49	5,023.87			6,698.11
7. Southern Hospital.....	726.99	9,318.89			5,750.86
8. Southeastern Hospital.....	850.98				10,169.87
9. Feeble-Minded School.....	8,358.01				8,358.01
10. Epileptic Village.....	5,861.13				5,861.13
11. Girls' School.....	169.19	32,944.42			33,113.61
12. Boys' School.....	711.94	49,178.80			49,890.74
13. Woman's Prison.....	4,096.67				4,096.67
14. State Prison.....	234,457.09				234,457.09
15. Reformatory.....	100,012.79				100,012.79
16. School for Deaf.....	447.95				1,237.73
17. School for Blind.....	362.06				362.06
Totals.....	\$361,314.48	\$136,920.48	\$20,320.40	\$31,725.00	\$550,280.36

Grand Total Departmental and Institutional Receipts.....	\$1,828,441.73
Taxes on Property.....	6,009,991.21
Poll Taxes.....	367,500.00
Special Taxes.....	465,097.77
Loans.....	460,000.00

Total Receipts.....	\$9,131,030.71
Plus Refunds.....	2,562.74

Auditor's Net Receipts.....	\$9,133,593.45
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TABLE V. DISBURSEMENTS—ANALYSIS—1913

## 1. State Departments

Department	Salaries	Expenses		Total
		Other Than Salaries		
1. Governor.....	\$14,248.79	\$1,850.57		\$16,099.36
2. Lieutenant-Governor...	1,000.00			1,000.00
3. Secretary of State.....	12,951.00	2,868.64		15,819.64
4. Auditor of State.....	61,529.73	19,869.27		81,399.00
5. Treasurer of State.....	13,100.00	722.74		13,822.74
6. Attorney-General.....	19,050.00	3,484.90		22,534.90
7. State Superintendent..	12,255.55	8,512.97		20,768.52
8. Board of Education....	6,375.99	6,424.50		12,800.49
9. Vocational Department	3,052.74	453.03		3,505.77
10. Adjutant-General.....	8,834.63	873.99		9,708.62
11. Clerk of Supreme Court	11,975.00	1,271.75		13,246.75
12. Reporter of Supreme Court.....	11,550.00	209.99		11,759.99
13. Printing Board.....	3,200.00	747.55		3,947.55
14. Election Commission..	1,000.00			1,000.00
15. Board of Health.....	43,762.54	25,662.15		69,424.69
16. Oil Inspection Depart- ment.....	3,750.00	187.40		3,937.40
17. Board of Charities.....	15,096.08	14,354.55		29,450.63
18. Tax Commission.....	9,750.00	7,379.23		17,129.23
19. Board of Accounts.....	59,808.31	6,953.12		66,761.43
20. Board of Forestry.....	4,790.84	2,294.37		7,085.21
21. Geologist.....	7,031.73	1,386.38		8,418.11
22. Gas Inspector.....	7,961.90	743.43		8,705.33
23. Entomologist.....	10,289.75	5,123.57		15,413.32
24. Fish and Game Com- missioner.....	32,570.20	31,674.55		64,244.75
25. Bureau of Inspection...	36,112.90	14,083.46		50,196.36
26. Public Service Com- mission.....	36,080.71	5,970.11		42,050.82
27. Railroad Commission..	3,709.27	19,996.68		23,705.95
28. State Library.....	13,491.54	7,118.61		20,610.15
29. Law Library.....	3,000.00	2,479.17		5,479.17
30. Library Commission...	5,857.73	4,142.27		10,000.00

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
31. Legislative Bureau....	4,314.32	827.60	5,141.92	
32. Bureau of Statistics....	21,166.79	2,785.00	23,951.79	
33. Veterinarian.....	7,172.84	3,920.98	11,093.82	
34. Veterinarians' Board..	901.60	366.19	1,267.79	
35. Pardon Board.....	1,800.00	455.04	2,255.04	
36. Battle Flag Commis- sion.....	2,182.34	3,891.59	6,073.93	
37. State House Superin- tendent.....	19,626.20	12,600.83	32,227.03	
38. State House Engineer..	7,194.90	9,986.93	17,181.83	
39. Supreme Court.....	35,931.29	1,459.86	37,391.15	
40. Appellate Court.....	43,800.00	1,239.88	45,039.88	
41. Pharmacy Board.....	3,799.89	1,780.80	5,580.69	
42. Medical Board.....	1,090.00	4,765.93	5,855.93	
43. Embalmers' Board....	1,469.18	323.57	1,792.75	
44. Optometry Board.....	860.88	342.03	1,202.91	
45. Nurses' Board.....	627.95	490.50	1,118.45	
46. State Agent.....	800.00		800.00	
47. Printing Court Reports		14,023.61	14,023.61	
48. Printing Departmental Reports.....		43,069.71	43,069.71	
49. Fire Marshal.....	11,968.32	5,691.18	17,659.50	
Total.....	\$637,893.43	\$304,860.18	\$942,753.61	10.3

## 2. Temporary Commissions

1. Centennial Commission*	\$153.80	\$153.80	
2. Gettysburg Anniversary Commission†.....	16,649.63	16,649.63	
3. Vocational Commission‡	991.08	991.08	
4. Workmen's Compensa- tion Commission§.....	98.90	98.90	
5. Panama Commission  .....	1,000.00	1,000.00	
Total.....	\$18,893.41	\$18,893.41	.2

\*The Centennial Commission was created in 1911. It consisted of 5 members and its duty was to formulate plans for the celebration of the centennial of the admission to the Union and to provide for the erection of a state educational building. (Acts 1911, p. 99)

†The Gettysburg Anniversary Commission was created in 1913. In 1911 provision was made for the appointment of a commissioner to provide for the participation of Indiana in the fiftieth anniversary of the Battle of Gettysburg in July, 1913 (Acts 1911, p. 645). The commission of 1913 consisted of 8 members and its duty was to manage the participation of Indiana in the anniversary and defray the expenses of soldiers from Indiana attending the celebration. (Acts 1913, p. 602)

‡The Vocational Commission was created in 1911 and consisted of 7 members. Its duty was to investigate the needs of education in the different industries of the state. Its recommendations led to the passage of the vocational education law of 1913. (Acts 1911, p. 407)

§The Workmen's Compensation Commission was created in 1913 and consisted of 5 members. Its duty was to ascertain what system, if any, was desirable to compensate persons injured in industry. (Acts 1913, p. 897)

||By an Act of 1911, the governor was authorized to investigate the question of representation of Indiana at the Panama-Pacific Exposition in San Francisco in 1915 (Acts 1911, p. 671). Having decided to participate, a commission of 9 members was created in 1913 to assume charge of the Indiana exhibit. (Acts 1913, p. 299)

## 3. Private Associations Receiving State Aid\*

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
1. Horticultural Society..		\$3,100.00	\$3,100.00	
2. Dairymen's Association .....		500.00	500.00	
3. Stock-Breeders' Asso- ciation.....		499.94	499.94	
4. Corn Growers' Associa- tion.....		500.00	500.00	
5. Academy of Science.....		1,477.42	1,477.42	
6. Historical Society.....		51.65	51.65	
Total.....		\$6,129.01	\$6,129.01	.1

## 4. Non-Departmental Services and Charges

1. State Militia.....		\$85,376.64	\$85,376.64
2. Suppression of Riots....		14,040.56	14,040.56
3. Legislature.....	\$122,507.00	40,000.67	162,507.67
4. Printing Acts of Legis- lature.....		23,667.57	23,667.57
5. Repairs on State House .....		5,980.10	5,980.10
6. Salaries of Superior Judges.....	58,028.42		58,028.42
7. Salaries of Circuit Judges.....	226,832.40		226,832.40
8. Salaries of Prosecuting Attorneys.....	32,403.15		32,403.15
9. Premiums State Fair..		10,000.00	10,000.00
10. Sheriffs' Expenses— Prisoners.....		20,298.67	20,298.67
11. Sale of State Lands....		656.35	656.35
12. Unclaimed Estates....		1,221.40	1,221.40
13. Election Ballots and Supplies.....		23,158.98	23,158.98
14. District Marshals....		617.40	617.40
15. Presidential Electors..		443.50	443.50
16. Specific Appropriations .....		10,962.41	10,962.41
17. Race Track Cases .....		822.75	822.75
18. Gary Bribery Cases... ..		139.02	139.02
19. Constitutional Litiga- tion.....		2,604.25	2,604.25
20. Tiesburg Land Cases..		510.00	510.00
21. Flood Expenses.....		1,349.82	1,349.82
22. Inauguration Expenses .....		254.68	254.68
23. Owen Bust.....		79.50	79.50

\*The appropriation for the Horticultural Society is made to assist in defraying the expenses of the annual Apple Show. The annual appropriation to the Dairymen's, Stock-Breeders', and Corn-Growers' Associations is made by general statute, at not to exceed \$500 per annum, each, and is used in defraying the expenses of such Associations in the prosecution of educational work in the state (Acts 1907, p. 570). Under the present law, the Academy of Science received \$1200 per year to pay for the printing of the proceedings. (Acts 1921, p. 837)

Purpose	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
24. Funeral.....	-	200.05	200.05	
25. Governor's Mansion.....		1,343.69	1,343.69	
Total.....	\$439,770.97	\$243,728.01	\$683,498.98	7.5
5. Payment of Loans				
1. Paid on State Debt.....			\$250,000.00	2.8
6 Interest on Loans				
1. Interest on State Debt.....			\$31,479.44	.3
7. Schools				
1. Common School Apportionment.....			\$3,304,326.04	36.2
8. Universities and Normal School				
1. Indiana University.....			\$335,948.43	
2. Purdue University.....			501,313.37	
3. State Normal.....			168,214.15	
Total.....			\$1,005,475.95	11.0
9. State Monuments and Memorials				
1. Soldiers' Monument...	\$6,613.54	\$6,541.18	\$13,154.72	
2. Nancy Hanks Cemetery	977.78	122.22	1,100.00	
3. Tippecanoe Battle Ground.....		223.00	223.00	
Total.....	\$7,591.32	\$6,886.40	\$14,477.72	.2
10. Road Fund*				
1. Distribution to Counties.....			\$21,289.16	.2
11. Benevolent and Correctional Institutions				
Institution	Maintenance	Lands, Buildings, and Permanent Improvements	Total	
1. Soldiers' Home.....	\$178,889.72	\$14,366.89	\$193,256.61	
2. Orphans' Home.....	111,263.86		111,263.86	
3. Tuberculosis Hospital..	53,022.88	647.48	53,670.36	
4. Central Hospital.....	349,526.48	66,476.56	416,003.04	
5. Eastern Hospital.....	161,649.77	85,880.17	247,529.94	
6. Northern Hospital.....	195,948.63	31,326.35	227,274.98	
7. Southern Hospital.....	134,666.36	14,730.99	149,397.35	
8. Southeastern Hospital..	183,497.05	16,766.21	200,263.26	
9. Feeble-Minded School..	180,943.95	17,097.08	198,041.03	
10. Epileptic Village.....	55,547.20	33,453.54	89,000.74	

\*Under the Act of 1913, all money received as automobile fees, less the cost of administering the automobile department, was distributed to the counties for the maintenance of county roads.

Institution	Maintenance	Lands, Buildings, and Permanent Improvements	Total	Per Cent of Total
11. Girls' School.....	77,996.97	3,807.77	81,804.74	
12. Boys' School.....	110,621.43	9,519.04	120,140.47	
13. Woman's Prison.....	30,005.50		30,005.50	
14. State Prison.....	334,307.31	2,394.42	336,701.73	
15. Reformatory.....	240,910.54	7,984.68	248,895.22	
16. School for Deaf.....	88,625.64		88,625.64	
17. School for Blind.....	43,444.44	11,992.29	55,436.73	
Total.....	\$2,530,867.73	\$316,443.47	\$2,847,311.20	31.2
True Disbursements.....			\$9,125,634.52	100.0
Plus Refunds and Transfers—				
(1) Board of Charities.....		\$500.00		
(2) Taxes Refunded.....		76.35		
(3) Miscellaneous Receipts...		10.20		
(4) Hydrophobia Fund.....		2,513.69	3,100.24	
Auditor's Net Disbursements.....			\$9,128,734.76	
Balance, September 30, 1913.....			\$331,983.54	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1913

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1913, and the receipts accruing to each department as Fees collected for services rendered, rent, sale of property, earnings, and other miscellaneous receipts applicable to payment of the expenses of the department.

Department	Total Cost of Department	Collections
1. Governor.....	\$16,099.36	
2. Lieutenant-Governor.....	1,000.00	
3. Secretary of State.....	15,819.64	\$168,244.85
4. Auditor of State.....	81,399.00	119,946.69
5. Treasurer of State.....	13,822.74	
6. Attorney-General.....	22,534.90	
7. State Superintendent.....	20,768.52	1,885.00
8. Board of Education.....	12,800.49	
9. Vocational Department.....	3,505.77	
10. Adjutant-General.....	9,708.62	376.72
11. Clerk of Supreme Court.....	13,246.75	11,283.33
12. Reporter of Supreme Court.....	11,759.99	
13. Printing Board.....	3,947.55	
14. Election Commission.....	1,000.00	
15. Board of Health.....	69,424.69	5,447.69
16. Oil Inspection Department..	3,937.40	65,786.70
17. Board of Charities.....	29,450.63	

Department	Total Cost of Department	Collections
18. Tax Commission.....	17,129.23	.....
19. Board of Accounts.....	66,761.43	1,037.89
20. Board of Forestry.....	7,085.21	17.35
21. Geologist.....	8,418.11	.....
22. Gas Inspector.....	8,705.33	5,350.00
23. Entomologist.....	15,413.32	.....
24. Fish and Game Commissioner.....	64,244.75	59,600.71
25. Bureau of Inspection.....	50,196.36	13,260.00
26. Public Service Commission.....	42,050.82	6,012.72
27. Railroad Commission.....	23,705.95	824.20
28. State Library.....	20,610.15	4.15
29. Law Library.....	5,479.17	.....
30. Library Commission.....	10,000.00	.....
31. Legislative Bureau.....	5,141.92	.....
32. Bureau of Statistics.....	23,951.79	353.34
33. Veterinarian.....	11,093.82	108.20
34. Veterinary Board.....	1,267.79	1,282.62
35. Pardon Board.....	2,255.04	.....
36. Battle Flag Commission.....	6,073.93	.....
37. State House Superintendent.....	32,227.03	104.17
38. State House Engineer.....	17,181.83	.....
39. Supreme Court.....	37,391.15	.....
40. Appellate Court.....	45,039.88	.....
41. Pharmacy Board.....	5,580.69	9,233.00
42. Medical Board.....	5,855.93	6,409.84
43. Embalmers' Board.....	1,792.75	2,187.75
44. Optometry Board.....	1,202.91	1,098.30
45. Nurses' Board.....	1,118.45	1,730.23
46. State Agent.....	800.00	.....
47. Fire Marshal.....	17,659.50	.....
48. Printing Court Reports.....	14,023.61	.....
49. Printing Departmental Reports.....	43,069.71	.....
Total.....	\$942,753.61	\$481,585.45
	481,585.45	
Excess of Cost over Collections.....	\$461,168.16	
50. General Collections—		
(1) Insurance Taxes.....		\$447,093.84
(2) Transportation Taxes.....		12,135.85
(3) Vessel Tonnage Taxes.....		850.39
(4) Depository Interest.....		13,915.73
(5) Docket Fees.....		17,446.01
(6) Railroad Liquor Licenses.....		11,000.00
(7) General Fund Miscellaneous.....		350.77
Total.....		\$502,792.59
Less Excess Cost of State Departments.....		461,168.16
Available for General Government Purposes.....		\$41,624.43

51. Other Non-Tax Revenue Available—	
(1) Soldiers' Monument Receipts.....	\$7,468.80
Total Available for General Government Purposes....	\$49,093.23
52. General Government Costs—	
(1) Temporary Commissions.....	\$18,893.41
(2) Private Associations.....	6,129.01
(3) Non-Departmental Charges.....	683,498.98
(4) Payment of Loans.....	250,000.00
(5) Interest on Loans.....	31,479.44
(6) State Monuments and Memorials.....	14,477.72
Total.....	\$1,004,478.56
Less Amount Available for General Government.....	49,093.23
Amount to be Paid from Property Taxes on Loans.....	\$955,385.33
Amount Received from Loans.....	460,000.00
Amount to be paid from Property Taxes.....	\$495,385.33
Net Assessed Valuation in 1913.....	\$1,898,207.235
Necessary Levy on General Property.....	2¾c on \$100
Amount Produced by 2¾c levy.....	\$522,005.00
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government cost.	
1. Schools.....	\$3,304,326.04
2. Universities.....	1,005,475.95
3. County Road Fund.....	21,289.16
4. Benevolent Institutions.....	2,847,311.20
Total.....	\$7,178,402.35

ANALYSIS

For the Fiscal Year ending September 30, 1914



TABLE I. RECEIPTS—SUMMARY—1914

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1913.....	\$331,983.54	
2. Taxes on Property.....	\$6,979,227.35	61.3
3. Poll Taxes.....	372,890.00	3.3
4. Insurance Taxes.....	488,360.44	4.3
5. Transportation Taxes.....	14,661.61	.1
6. Vessel Tonnage Taxes.....	909.70	.0
7. Dog Taxes (Hydrophobia).....	5,281.62	.0
8. Inheritance Taxes.....	85,335.76	.7
9. Depository Interest.....	20,806.22	.2
10. Interest on Invested Funds.....	580,577.44	5.1
11. Earnings of State Institutions and Property.....	372,840.63	3.3
12. Sale of Property.....	12,786.72	.1
13. Federal Aid.....	88,468.17	.8
14. County Aid.....	142,054.43	1.2
15. Fees.....	941,020.95	8.3
16. Fines.....	4.00	.0
17. Temporary Loans.....	1,285,000.00	11.3
18. Unclaimed Estates.....	5,416.19	.0
19. Recoveries by Board of Accounts..	3,183.52	.0
20. Miscellaneous Receipts.....	519.14	.0
True Receipts.....	\$11,399,343.89	100.0
Refunds.....	6,823.89	
	\$11,406,167.78	
Less Amount Auditor out of Balance.....	92.74	
Auditor's Net Receipts.....	\$11,406,075.04	
Amount Available for State Purposes.....	\$11,738,058.58	

TABLE II. DISBURSEMENTS—SUMMARY—1914

1. State Departments.....	\$1,056,240.07	9.5
2. Temporary Commissions.....	26,357.61	.2
3. Private Associations.....	6,751.85	.1
4. Non-Departmental Charges.....	527,890.29	4.8
5. Payment of Loans.....	1,335,062.50	12.1
6. Interest on Loans.....	45,164.81	.4
7. Schools.....	3,325,559.22	30.0
8. Universities.....	1,163,059.38	10.5
9. Monuments and Memorials.....	15,496.85	.1

		<i>Per Cent of Total</i>
10. Road Fund for Counties.....	469,244.33	4.3
11. Benevolent Institutions.....	3,107,031.74	28.0
True Disbursements.....	\$11,077,858.63	100.0
Plus Refunds.....	46,566.30	
Plus Amount Auditor out of Balance.....	367.16	
Auditor's Net Disbursements.....	\$11,124,792.09	
Balance, September 30, 1914.....	\$613,266.49	

TABLE III. RECEIPTS—ANALYSIS—1914

(Index figures refer to notes on page 230.)

1. Taxes on Property—		
(1) General Fund.....	\$1,526,377.91	
(2) Sinking Fund.....	286,963.35	
(3) Benevolent Institutions.....	1,490,571.71	
(4) Common Schools.....	2,591,597.86	
(5) Educational Institutions.....	982,756.33	
(6) Vocational Education.....	100,960.19	
Total.....	\$6,979,227.35	61.3
2. Poll Taxes—		
(1) General Fund.....	\$186,445.00	
(2) Common Schools.....	186,445.00	
Total.....	\$372,890.00	3.3
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$437,173.82	
(2) Fire Marshal.....	51,186.62	
Total.....	\$488,360.44	4.3
4. Transportation Taxes.....	\$14,661.61	.1
5. Vessel Tonnage Taxes.....	\$909.70	.0
6. Dog Taxes (Hydrophobia).....	\$5,281.62	.0
7. Inheritance Taxes.....	\$85,335.76	.7
8. Depository Interest—		
(1) General Fund.....	\$14,531.93	
(2) Purdue University.....	3,866.41	
(3) Indiana University.....	1,156.23	
(4) State Normal.....	1,251.65	
Total.....	\$20,806.22	.2

		Per Cent of Total
9. Interest on Invested funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$36,717.20	
(2) Common School Fund.....	543,813.49	
(3) College Fund.....	46.75	
Total.....	\$580,577.44	5.1
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$6,494.05	
(2) Benevolent Institutions.....	366,346.58	
Total.....	\$372,840.63	3.3
11. Sale of Property—		
(1) Court Reports.....	\$9,738.67	
(2) State Forest—Timber.....	218.50	
(3) State House—Junk and Paper.....	158.95	
(4) State Lands—Reclamation.....	133.60	
Sale.....	461.00	
(5) College Fund—Payment of Principal.....	2,050.00	
(6) Endowment Fund—Payment of Principal..	26.00	
Total.....	\$12,786.72	.1
12. Federal Aid—		
(1) Purdue University.....	\$55,000.00	
(2) Soldiers' Home.....	32,900.00	
(3) Quartermaster-General's Salary.....	568.17	
Total.....	\$88,468.17	.8
13. County Aid—		
(1) Tubercular Patients—Tuberculosis Hospital	\$33,447.54	
(2) Care of Insane.....	28,602.27	
(3) Care of Misdemeanants.....	79,394.98	
(4) Care of Deaf.....	609.64	
Total.....	\$142,054.43	1.2
14. Fees—		
(1) Domestic Corporations.....	\$73,949.49	
(2) Foreign Corporations.....	12,637.94	
(3) Corporations—Filing with Auditor.....	900.00	
(4) Miscellaneous—Secretary of State Fees....	12,192.95	
(5) Land Fees.....	367.00	
(6) Supreme Court (Docket) Fees.....	6,269.47	
(7) Appellate Court (Docket) Fees.....	5,845.50	
(8) Circuit Courts (Docket) Fees.....	16,580.10	
(9) Teachers' Examination Fees.....	2,070.00	
(10) Cold Storage Fees.....	490.00	
(11) Fishing and Hunting Licenses.....	81,888.02	
(12) Gas Wells—Plugging.....	6,485.00	
(13) Industrial Licenses.....	15,331.00	

		Per Cent of Total
(14) Water Craft Inspection.....	322.00	
(15) Authorizing Public Utility Securities.....	19,585.82	
(16) Audits and Appraisals of Public Utilities..	3,199.93	
(17) Railroad Liquor Licenses.....	11,000.00	
(18) Rendering Plant Licenses.....	7.50	
(19) Veterinary Licenses.....	1,094.00	
(20) Inspection of Oil.....	70,082.50	
(21) Insurance Examiners' Fees and Expenses..	92,994.45	
(22) Bank Examiners' Fees and Expenses.....	27,821.05	
(23) Building and Loan Fees.....	5,005.00	
(24) Pharmacists.....	1,563.50	
(25) Physicians and Surgeons.....	4,317.00	
(26) Embalmers.....	979.25	
(27) Optometrists.....	1,123.15	
(28) Nurses.....	1,837.95	
(29) Automobile Registration Fees.....	461,356.34	
(30) Unclaimed Fees (Local Courts).....	3,725.04	
Total.....	\$941,020.95	8.3
15. Fines—State Library—On Books. <sup>17</sup> .....	\$4.00	.0
16. Temporary Loans.....	\$1,285,000.00	11.3
17. Unclaimed Estates <sup>18</sup> .....	\$5,416.19	.0
18. Recoveries by Board of Accounts.....	\$3,183.52	.0
19. Miscellaneous Receipts—General Fund Miscellaneous.....	\$519.14	.0
True Receipts.....	\$11,399,343.89	100.0
Refunds and Transfers—		
(1) Governor.....	\$156.31	
(2) Library.....	4.98	
(3) Board of Charities.....	500.75	
(4) Board of Forestry.....	10.50	
(5) Tax Board.....	1.20	
(6) Board of Accounts.....	.01	
(7) Gas Inspector.....	86.34	
(8) Entomologist.....	.24	
(9) Battle Flag Commission.....	91.30	
(10) Gettysburg Commission.....	32.64	
(11) State House Superintendent.....	14.00	
(12) Taxes Transferred.....	177.31	
(13) Purdue University.....	18.00	
(14) Deficiency School Fund.....	509.54	
(15) Refund on Bonds.....	5,000.00	
(16) State Normal.....	76.00	
(17) Orphans' Home.....	6.29	



(18) Woman's Prison.....	100.00
(19) Girls' School.....	38.48
	<hr/>
	\$6,823.89
Grand Total of All Receipts.....	\$11,406,167.78
Less Amount Auditor out of Balance.....	92.74
	<hr/>
Auditor's Net Receipts.....	\$11,406,075.04
Amount Available for State Purposes.....	\$11,738,058.58

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1914

1. Secretary of State.....	(1) Domestic Corporations..	\$73,949.49
	(2) Foreign Corporations...	12,637.94
	(3) Miscellaneous Fees.....	12,192.95
	(4) Sale Court Reports.....	9,738.67
	Total.....	\$108,519.05
2. Automobile Department.....	(1) Automobile Fees.....	\$461,356.34
3. Auditor of State.....	(1) Land Fees.....	\$367.00
	(2) Corporation Fees.....	900.00
	(3) Insurance Fees.....	92,994.45
	(4) Bank Fees.....	27,821.05
	(5) Building and Loan Fees..	5,005.00
	Total.....	\$127,087.50
4. State Superintendent.....	(1) Teachers' Examination Fees.....	\$2,070.00
5. Adjutant-General.....	(1) Federal Aid—Quartermaster's Salary.....	\$568.17
6. Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$6,269.47
	(2) Appellate Court Fees....	5,845.50
	Total.....	\$12,114.97
7. Board of Health.....	(1) Cold Storage Fees.....	\$490.00
8. Oil Inspection Department...	(1) Inspection of Oil.....	\$70,082.50
9. Board of Forestry.....	(1) Sale of Timber.....	\$218.50
10. Fish and Game Commissioner	(1) Hunting and Fishing Licenses.....	\$81,888.02
11. Gas Inspector.....	(1) Plugging Gas Wells....	\$6,485.00
12. Bureau of Inspection.....	(1) License Fees.....	\$15,331.00
	(2) Water Craft Inspection..	322.00
	Total.....	\$15,653.00
13. Public Service Commission...	(1) Authorizing Securities..	\$19,585.82
	(2) Audits and Appraisals...	3,199.93
	Total.....	\$22,785.75

14. State Library.....	(1) Replacement of Books..	\$4.00
15. Veterinarian.....	(1) Rendering Plant Licenses	\$7.50
16. Veterinary Board.....	(1) Examination Fees.....	\$1,094.00
17. Pharmacy Board.....	(1) Examination Fees.....	\$1,563.50
18. Medical Board.....	(1) Examination Fees.....	\$4,317.00
19. Embalmers' Board.....	(1) Examination Fees.....	\$979.25
20. Optometrists' Board.....	(1) Examination Fees.....	\$1,123.15
21. Nurses' Board.....	(1) Examination Fees.....	\$1,837.95
22. Board of Accounts.....	(1) Recoveries.....	\$3,183.52
23. State House Superintendent..	(1) Junk and Paper.....	\$158.95
24. General Receipts.....	(1) Docket Fees—Local Courts.....	\$16,580.10
	(2) Depository Interest....	14,531.93
	(3) General Fund Miscellaneous.....	519.14
	(4) Railroad Liquor Licenses	11,000.00
	(5) State Lands—Reclamation.....	133.60
	(6) State Lands—Sale.....	461.00
	(7) Unclaimed Estates.....	5,416.19
	(8) Interest on School Fund	543,813.49
	(9) Unclaimed Fees.....	3,725.04
	Total.....	\$596,180.49
25. Soldiers' Monument.....	(1) Earnings and Sales.....	\$6,494.05
26. Purdue University.....	(1) Federal Aid.....	\$55,000.00
	(2) Depository Interest....	3,866.41
	Total.....	\$58,866.41
27. Indiana University.....	(1) Depository Interest..	\$1,156.23
	(2) Endowment Fund Interest.....	36,717.20
	(3) College Fund Interest..	46.75
	(4) Endowment Fund Principal.....	26.00
	(5) College Fund Principal..	2,050.00
	Total.....	\$39,996.18
28. State Normal.....	(1) Depository Interest....	\$1,251.65

## 29. Benevolent and Correctional Institutions

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
1. Soldiers' Home.....	\$911.41	.....	\$10,926.73	\$32,900.00	\$44,738.14
2. Orphans' Home.....	261.71	.....	.....	.....	261.71
3. Tuberculosis Hospital.....	372.97	\$33,447.54	1,425.75	.....	35,246.26
4. Central Hospital.....	2,308.42	10,301.45	.....	.....	12,609.87
5. Eastern Hospital.....	377.55	3,520.55	.....	.....	3,898.10
6. Northern Hospital.....	1,505.31	4,773.71	.....	.....	6,279.02
7. Southern Hospital.....	854.01	3,852.56	.....	.....	4,706.57
8. Southeastern Hospital.....	909.69	6,154.00	.....	.....	7,123.69
9. Feeble-Minded School.....	8,480.33	.....	.....	.....	8,480.33
10. Epileptic Village.....	5,557.83	.....	.....	.....	5,557.83
11. Girls' School.....	113.99	30,066.34	.....	.....	30,180.33
12. Boys' School.....	939.54	49,328.64	.....	.....	50,268.18
13. Woman's Prison.....	4,795.36	.....	.....	.....	4,795.36
14. State Prison.....	243,149.15	.....	.....	.....	243,149.15
15. Reformatory.....	82,568.35	.....	.....	.....	82,568.35
16. School for Deaf.....	575.95	609.64	.....	.....	1,185.59
17. School for Blind.....	252.53	.....	.....	.....	252.53
Total.....	\$353,994.10	\$142,054.43	\$12,352.48	\$32,900.00	\$541,301.01

Grand Total Departmental and Institutional Receipts.....	\$2,167,677.41
Taxes on Property.....	6,979,227.35
Poll Taxes.....	372,890.00
Special Taxes.....	594,549.13
Loans.....	1,285,000.00

Total Receipts.....	\$11,399,343.89
Plus Refunds.....	6,823.89

Less Amount Auditor Out of Balance.....	\$11,406,167.78
	92.74

Auditor's Net Receipts.....	\$11,406,075.04
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TABLE V. DISBURSEMENTS—ANALYSIS—1914

## 1. State Departments

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
1. Governor.....	\$12,600.00	\$869.54	\$13,469.54	
2. Lieutenant-Governor...	1,000.00	917.75	1,917.75	
3. Secretary of State.....	11,967.33	2,023.01	13,990.34	
4. Automobile Depart- ment.....	10,129.38	10,385.82	20,515.20	
5. Auditor of State.....	65,433.33	16,522.46	81,955.79	
6. Treasurer of State.....	13,200.00	523.23	13,723.23	
7. Attorney-General.....	19,210.00	3,501.63	22,711.63	
8. State Superintendent...	13,920.00	7,601.11	21,521.11	
9. Board of Education....	4,912.71	2,202.85	7,115.56	
10. Vocational Department	8,740.00	1,688.70	10,428.70	
11. Adjutant-General.....	9,552.77	765.86	10,318.63	
12. Clerk of Supreme Court	12,200.00	1,320.70	13,520.70	
13. Reporter of Supreme Court.....	10,939.51	215.11	11,154.62	
14. Printing Board.....	4,000.00	1,089.33	5,089.33	
15. Election Commission..	.....	91.00	91.00	
16. Board of Health.....	46,727.94	27,839.72	74,567.66	
17. Oil Inspection Depart- ment.....	4,400.00	372.92	4,772.92	
18. Board of Charities.....	17,033.88	14,210.80	31,244.68	
19. Tax Commission.....	10,800.00	8,111.99	18,911.99	
20. Board of Accounts.....	50,868.83	8,601.84	59,470.67	
21. Board of Forestry.....	4,666.66	2,403.85	7,070.51	
22. Geologist.....	7,193.73	1,225.24	8,418.97	
23. Gas Inspector.....	8,260.00	1,880.02	10,140.02	
24. Entomologist.....	\$10,876.63	4,793.97	15,670.60	
25. Fish and Game Com- missioner.....	36,226.96	56,471.04	92,698.00	
26. Bureau of Inspection...	38,570.68	10,376.69	48,947.37	

Department	Salaries	Salaries Other Than Salaries	Total	Per Cent of Total
27. Public Service Commission.....	73,440.37	37,775.30	111,215.67	
28. State Library.....	12,870.37	8,358.79	21,229.16	
29. Law Library.....	3,000.00	2,467.63	5,467.63	
30. Library Commission.....	6,549.21	5,950.79	12,500.00	
31. Legislative Bureau.....	10,167.50	3,704.89	13,872.39	
32. Bureau of Statistics.....	21,297.25	1,693.93	22,991.18	
33. Veterinarian.....	10,761.36	6,209.15	16,970.51	
34. Veterinary Board.....	758.70	311.99	1,070.69	
35. Pardon Board.....	1,800.00	278.86	2,078.86	
36. Battle Flag Commission.....	605.85	5,198.94	5,804.79	
37. State House Superintendent.....	25,907.17	4,154.52	30,061.69	
38. State House Engineer.....	7,553.00	10,992.44	18,545.44	
39. Supreme Court.....	36,075.00	1,430.98	37,505.98	
40. Appellate Court.....	44,260.20	982.90	45,243.10	
41. Pharmacy Board.....	3,651.80	1,710.33	5,362.13	
42. Medical Board.....	1,150.00	4,312.53	5,462.53	
43. Embalmers' Board.....	1,425.27	310.40	1,735.67	
44. Optometry Board.....	924.50	365.65	1,290.15	
45. Nurses' Board.....	830.10	658.50	1,488.60	
46. State Agent.....	200.00	.....	200.00	
47. Printing Court Reports.....	.....	11,352.31	11,352.31	
48. Printing Departmental Reports.....	.....	24,438.63	24,438.63	
49. Fire Marshal.....	30,348.18	10,568.26	40,916.44	
Total.....	\$727,006.17	\$329,233.90	\$1,056,240.07	9.5
2. Temporary Commissions				
1. Penal Farm Commission*.....	.....	\$13.16	\$13.16	
2. Woman's Labor Commission†.....	.....	1,039.98	1,039.98	
3. Gettysburg Commission.....	.....	1,252.45	1,252.45	
4. Workmen's Compensation Commission.....	.....	35.50	35.50	
5. Panama Exposition.....	.....	21,000.00	21,000.00	
6. Flood Commission‡.....	\$2,460.05	556.47	3,016.52	
Total.....	\$2,460.05	\$23,897.56	\$26,357.61	.2

\*The Penal Farm Commission was created in 1913 and consisted of 4 members. Its duty was to select a site for and begin the erection of buildings for a penal farm. (Acts 1913, p. 660)

†The Woman's Labor Commission was established in 1913. It consisted of 5 members, and its duty was to study the hours and conditions of labor of women in Indiana industries. (Acts 1913, p. 707)

‡The Flood Commission was appointed by the governor in 1913 to study flood conditions in Indiana and recommend appropriate legislation.

## 3. Private Associations Receiving State Aid

Purpose	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
1. Horticultural Society.....	.....	\$4,600.00	\$4,600.00	
2. Dairymen's Association.....	.....	500.00	500.00	
3. Stock-Breeders' Association.....	.....	500.00	500.00	
4. Corn Growers' Association.....	.....	500.00	500.00	
5. Academy of Science.....	.....	562.68	562.68	
6. Historical Society.....	.....	89.15	89.15	
Total.....	.....	\$6,751.83	\$6,751.83	.1

## 4. Non-Departmental Services and Charges

1. State Militia.....	\$85,568.14	\$85,568.14	
2. Suppression of Riots.....	28,851.69	28,851.69	
3. Legislature-Journals.....	8,401.31	8,401.31	
4. Legislative Manual.....	1,995.34	1,995.34	
5. Repairs on State House.....	13,959.48	13,959.48	
6. Salaries of Superior Judges.....	\$59,500.00	59,500.00	
7. Salaries of Circuit Judges.....	230,882.08	230,882.08	
8. Salaries of Prosecuting Attorneys.....	32,977.14	32,977.14	
9. Premiums State Fair.....	10,000.00	10,000.00	
10. Sheriffs' Expenses—Prisoners.....	21,916.86	21,916.86	
11. Sale State Lands.....	36.95	36.95	
12. Unclaimed Estates.....	349.11	349.11	
13. Specific Appropriations.....	2,717.58	2,717.58	
14. Governor's Mansion.....	1,343.69	1,343.69	
15. Automobile Tags and Badges.....	26,540.96	26,540.96	
16. Automobile Rebates.....	1,025.76	1,025.76	
17. National Guard Litigation.....	229.00	229.00	
18. American Prison Congress.....	167.30	167.30	
19. Legal Transcript.....	87.00	87.00	
20. Tax Levy Opinion.....	25.00	25.00	
21. Fish Hatcheries Investigation.....	15.90	15.90	
22. New Constitution Litigation.....	1,000.00	1,000.00	

Purpose	Salaries	Expenses Other Than Salaries	Total	
23. Purdue Appropriation Opinion.....	100.00	.....	100.00	
24. Examination Board of Accounts.....	200.00	.....	200.00	
Total.....	\$324,684.22	\$203,206.07	\$527,890.29	4.8
5. Payment of Loans				
1. Paid on State Debt.....			\$1,335,062.50	12.1
6. Interest on Loans				
1. Interest on State Debt.....			\$45,164.81	.4
7. Schools				
1. Common School Apportionment.....			\$3,173,784.81	
2. State Aid for Common Schools.....			151,774.41	
Total.....			\$3,325,559.22	30.0
8. Universities and Normal School				
1. Indiana University.....			\$509,564.92	
2. Purdue University.....			514,192.18	
3. State Normal.....			139,302.28	
Total.....			\$1,163,059.38	10.5
9. State Monuments and Memorials				
1. Soldiers' Monument....	\$7,886.47	\$5,705.88	\$13,592.35	
2. Nancy Hanks Cemetery	1,066.47	130.78	1,197.25	
3. Tippecanoe Battle Ground.....		707.25	707.25	
Total.....	\$8,952.94	\$6,543.91	\$15,496.85	.1
10. Road Fund				
1. Distribution to Counties.....			\$469,244.33	4.3
11. Benevolent and Correctional Institutions				
Institution	Maintenance	Lands, Buildings and Permanent Improvements	Total	Per Cent of Total
1. Soldiers' Home.....	\$196,502.70	\$9,621.81	\$206,124.51	
2. Orphans' Home.....	112,839.84	12,642.88	125,482.72	
3. Tuberculosis Hospital..	55,808.09	13,383.65	69,191.74	
4. Central Hospital.....	362,519.53	13,825.43	376,344.96	
5. Eastern Hospital.....	169,478.98	20,856.69	190,335.67	
6. Northern Hospital.....	195,452.30	6,334.01	201,786.31	
7. Southern Hospital.....	150,363.01	23,272.10	173,635.11	

Institution	Maintenance	Lands, Buildings and Permanent Improvements	Total	Per Cent of Total
8. Southeastern Hospital..	206,106.76	10,583.78	216,690.54	
9. Feeble-Minded School..	186,918.42	83,204.55	270,122.97	
10. Epileptic Village.....	57,597.32	48,024.57	105,621.89	
11. Girls' School.....	79,898.14	31,809.74	111,707.88	
12. Boys' School.....	118,797.34	90,019.47	208,816.81	
13. Woman's Prison.....	30,009.35	1,386.39	31,395.74	
14. State Prison.....	308,226.25	32,673.87	340,900.12	
15. Reformatory.....	258,310.93	12,782.56	271,093.49	
16. Penal Farm.....		57,360.00	57,360.00	
17. School for Deaf.....	89,317.00	9,394.52	98,711.52	
18. School for Blind.....	43,423.26	8,286.50	51,709.76	
Total.....	\$2,621,569.22	\$485,462.52	\$3,107,031.74	28.0
True Disbursements.....			\$11,077,858.63	100.0
Plus Refunds and Transfers—				
(1) Governor.....		\$156.31		
(2) Insurance Taxes.....		2,656.02		
(3) Board of Charities.....		500.00		
(4) Taxes Refunded.....		43,076.66		
(5) Taxes Transferred.....		177.31	46,566.30	
Plus Amount Auditor Out of Balance.....			\$367.16	
Auditor's Net Disbursements.....			\$11,124,792.09	
Balance, September 30, 1914.....			\$613,266.49	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1914

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1914, and the receipts accruing to each department as Fees collected for services rendered, rent, sale of property, earnings and other miscellaneous receipts applicable to payment of the expenses of the department.

Department	Total Cost of Department	Collections
1. Governor.....	\$13,469.54	.....
2. Lieutenant-Governor.....	1,917.75	.....
3. Secretary of State.....	13,990.34	\$108,519.05
4. Automobile Department.....	20,515.20	20,515.20
5. Auditor of State.....	81,955.79	127,087.50
6. Treasurer of State.....	13,723.23	.....
7. Attorney-General.....	22,711.63	.....
8. State Superintendent.....	21,521.11	2,070.00
9. Board of Education.....	7,115.56	.....
10. Vocational Department.....	10,428.70	.....

Department	Total Cost of Department	Collections
11. Adjutant-General.....	10,318.63	568.17
12. Clerk of Supreme Court.....	13,520.70	12,114.97
13. Reporter of Supreme Court.....	11,154.62	
14. Printing Board.....	5,089.33	
15. Election Commission.....	91.00	
16. Board of Health.....	74,567.66	5,771.62
17. Oil Inspection Department.....	4,772.92	70,082.50
18. Board of Charities.....	31,244.68	
19. Tax Commission.....	18,911.99	
20. Board of Accounts.....	59,470.67	3,183.52
21. Board of Forestry.....	7,070.51	218.50
22. Geologist.....	8,418.97	
23. Gas Inspector.....	10,140.02	6,485.00
24. Entomologist.....	15,670.60	
25. Fish and Game Commission.....	92,698.00	81,888.02
26. Bureau of Inspection.....	48,947.37	15,653.00
27. Public Service Commission.....	111,215.67	22,785.75
28. State Library.....	21,229.16	4.00
29. Law Library.....	5,467.63	
30. Library Commission.....	12,500.00	
31. Legislative Bureau.....	13,872.39	
32. Bureau of Statistics.....	22,991.18	
33. Veterinarian.....	16,970.51	7.50
34. Veterinary Board.....	1,070.69	1,094.00
35. Pardon Board.....	2,078.86	
36. Battle Flag Commission.....	5,804.79	
37. State House Superintendent.....	30,061.69	158.95
38. State House Engineer.....	18,545.44	
39. Supreme Court.....	37,505.98	
40. Appellate Court.....	45,243.10	
41. Pharmacy Board.....	5,362.13	1,563.50
42. Medical Board.....	5,462.53	4,317.00
43. Embalmers' Board.....	1,735.67	979.25
44. Optometry Board.....	1,290.15	1,123.15
45. Nurses' Board.....	1,488.60	1,837.95
46. State Agent.....	200.00	
47. Printing Court Reports.....	11,352.31	
48. Printing Departmental Reports.....	24,438.63	
49. Fire Marshal.....	40,916.44	51,186.62
Total.....	\$1,056,240.07	\$539,214.72
	\$539,214.72	
Excess of Cost over Collections.....	\$517,025.35	
50. General Collections—		
(1) Insurance Taxes.....		\$437,173.82
(2) Transportation Taxes.....		14,661.61
(3) Vessel Tonnage Taxes.....		909.70

Department	Total Cost of Department	Collections
(4) Depository Interest.....		14,531.93
(5) Docket Fees.....		16,580.10
(6) Railroad Liquor Licenses.....		11,000.00
(7) General Fund Miscellaneous.....		519.14
(8) Inheritance Taxes.....		85,335.76
Total.....		\$580,712.06
Less Excess Cost of State Departments.....		517,025.35
Available for General Government Purposes.....		\$63,686.71
51. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts.....		\$6,494.05
(2) Automobile Tags and Rebates.....		27,566.72
Total Available for General Government Purposes.....		\$97,747.48
52. General Government Costs—		
(1) Temporary Commissions.....		\$26,357.61
(2) Private Associations.....		6,751.83
(3) Non-Departmental Charges.....		527,890.29
(4) Payment of Loans.....		1,335,062.50
(5) Interest on Loans.....		45,164.81
(6) State Monuments and Memorials.....		15,496.85
Total.....		\$1,956,723.89
Less Amount Available for General Government.....		97,747.48
Amount to be Paid from Property Taxes or Loans.....		\$1,858,976.41
Amount Received from Loans.....		\$1,285,000.00
Amount to be Paid from Property Taxes.....		\$573,976.41
Net Assessed Valuation in 1914.....		\$1,939,876.166
Necessary Levy on General Property.....		3c on \$100
Amount Produced by 3c levy.....		\$581,964.00
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.		
1. Schools.....	\$3,325,559.22	
2. Universities.....	1,163,059.38	
3. County Road Fund.....	469,244.33	
4. Benevolent Institutions.....	3,107,031.74	
Total.....	\$8,065,894.67	



ANALYSIS

For the Fiscal Year ending September 30, 1915

TABLE I. RECEIPTS—SUMMARY—1915

		Per Cent of Total
1. Balance on Hand, October 1, 1914.....	\$613,360.41	
2. Taxes on Property.....	\$7,696,554.90	62.7
3. Poll Taxes.....	368,286.00	3.0
4. Insurance Taxes.....	523,065.88	4.3
5. Transportation Taxes.....	15,400.46	.1
6. Vessel Tonnage Taxes.....	1,364.25	.0
7. Dog Taxes (Hydrophobia).....	8,084.76	.1
8. Inheritance Taxes.....	233,559.83	1.9
9. Depository Interest.....	37,878.12	.3
10. Interest on Invested Funds.....	602,430.98	4.9
11. Earnings of State Institutions and Property.....	527,313.17	4.3
12. Sale of Property.....	15,487.73	.1
13. Federal Aid.....	88,683.78	.7
14. County Aid.....	158,963.26	1.3
15. Fees.....	1,461,874.51	11.9
16. Temporary Loans.....	520,000.00	4.2
17. Unclaimed Estates.....	20,764.99	.2
18. Recoveries of Board of Accounts.....	173.42	.0
19. Miscellaneous Receipts.....	927.50	.0
True Receipts.....	\$12,280,813.54	100.0
Refunds and Transfers.....	19,313.02	
Auditor's Net Receipts.....	\$12,300,126.56	
Amount Available for State Purposes.....	\$12,913,486.97	

TABLE II. DISBURSEMENTS—SUMMARY—1915

1. State Departments.....	\$1,056,185.75	8.9
2. Temporary Commissions.....	100,709.96	.9
3. Private Associations.....	7,457.47	.1
4. Non-Departmental Services.....	739,176.67	6.2
5. Payment of Loans.....	1,335,000.00	11.3
6. Interest on Loans.....	28,847.50	.2
7. Schools.....	3,409,031.07	28.8
8. Universities.....	1,343,971.90	11.3
9. Monuments and Memorials.....	15,253.34	.1
10. Road Fund for Counties.....	537,384.66	4.5
11. Forests and Hatcheries.....	23,476.80	.2
12. Benevolent Institutions.....	3,256,593.28	27.5
True Disbursements.....	\$11,853,088.40	100.0
Refunds.....	18,221.35	
Auditor's Net Disbursements.....	\$11,871,309.75	
Plus Overdraft.....	93.92	
	\$11,871,403.67	
Balance, September 30, 1915.....	\$1,042,083.30	

TABLE III. RECEIPTS—ANALYSIS—1915

		Per Cent of Total
1. Taxes on Property—		
(1) General Fund.....	\$1,323,267.99	
(2) Sinking Fund.....	291,565.39	
(3) Benevolent Institutions.....	1,915,493.87	
(4) Common Schools.....	2,628,778.41	
(5) Educational Institutions.....	1,343,352.24	
(6) Vocational Education.....	194,097.00	
Total.....	\$7,696,554.90	62.7
2. Poll Taxes—		
(1) General Fund.....	\$184,143.00	
(2) Common Schools.....	184,143.00	
Total.....	\$368,286.00	3.0
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$487,177.35	
(2) Fire Marshal.....	35,888.53	
Total.....	\$523,065.88	4.3
4. Transportation Taxes.....	\$15,400.46	.1
5. Vessel Tonnage Taxes.....	\$1,364.25	.0
6. Dog Taxes (Hydrophobia).....	\$8,084.76	.1
7. Inheritance Taxes.....	\$233,559.83	1.9
8. Depository Interest—		
(1) General Fund.....	\$27,944.18	
(2) Purdue University.....	3,975.89	
(3) Indiana University.....	536.17	
(4) State Normal.....	378.69	
(5) Road Fund.....	5,043.19	
Total.....	\$37,878.12	.3
9. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$36,723.87	
(2) Common School Fund.....	565,689.11	
(3) College Fund.....	18.00	
Total.....	\$602,430.98	4.9
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$6,100.20	
(2) Benevolent Institutions.....	521,212.97	
Total.....	\$527,313.17	4.3

		Per Cent of Total
11. Sale of Property—		
(1) Military Supplies.....	\$1,153.11	
(2) Court Reports.....	8,429.32	
(3) Sales from State Forest.....	469.80	
(4) State House—Junk and Paper.....	528.05	
(5) Endowment Fund—Payment of Principal....	162.50	
(6) Common School Fund—Payment of Principal	307.34	
(7) State Lands—Reclamation.....	421.28	
Sale.....	3,500.26	
Swamp Lands.....	516.07	
Total.....	\$15,487.73	.1
12. Federal Aid—		
(1) Purdue University.....	\$55,000.00	
(2) Soldiers' Home.....	33,683.78	
Total.....	\$88,683.78	.7
13. County Aid—		
(1) Tubercular Patients—Tuberculosis Hospital	\$37,414.76	
(2) Care of Insane.....	35,568.87	
(3) Care of Misdemeanants.....	85,505.76	
(4) Care of Deaf.....	473.87	
Total.....	\$158,963.26	1.3
14. Fees—		
(1) Domestic Corporations.....	\$463,299.10	
(2) Foreign Corporations.....	9,091.56	
(3) Corporations—Filing with Auditor.....	846.00	
(4) Miscellaneous Secretary of State Fees.....	13,639.87	
(5) Land Fees.....	553.50	
(6) Auditor—Miscellaneous.....	4.00	
(7) Service of Process.....	4.00	
(8) Supreme Court (Docket) Fees.....	4,254.50	
(9) Appellate Court (Docket) Fees.....	9,405.78	
(10) Circuit Court (Docket) Fees.....	16,537.20	
(11) Teachers' Examination Fees.....	3,485.00	
(12) Cold Storage Fees.....	430.00	
(13) Fishing and Hunting Licenses.....	70,163.41	
(14) Gas Wells—Plugging.....	4,690.00	
(15) Nursery Licenses.....	624.00	
(16) Industrial Licenses.....	12,596.00	
(17) Miners' Examination Fees.....	241.00	
(18) Authorizing Public Utility Securities.....	13,144.21	
(19) Audits and Appraisals of Public Utilities....	5,356.83	
(20) Railroad Liquor Licenses.....	11,000.00	
(21) Rendering Plant Licenses.....	360.00	
(22) Veterinary Licenses.....	1,420.00	
(23) Inspection of Oil.....	83,747.15	
(24) Insurance Examiners' Fees and Expenses....	94,105.25	

		Per Cent of Total
(25) Bank Examiners' Fees and Expenses.....	24,573.38	
(26) Building and Loan Fees.....	4,338.50	
(27) Certified Public Accountants.....	520.98	
(28) Pharmacists.....	9,484.15	
(29) Physicians and Surgeons.....	4,721.00	
(30) Embalmers.....	1,694.00	
(31) Optometrists.....	1,127.00	
(32) Nurses.....	1,530.00	
(33) Automobile Registration Fees.....	588,968.31	
(34) Unclaimed Fees (Local Courts).....	5,913.83	
Total.....	\$1,461,874.51	11.9
15. Temporary Loans.....	\$520,000.00	4.2
16. Unclaimed Estates.....	\$20,764.99	.2
17. Board of Accounts—Recoveries.....	\$173.42	.0
18. Miscellaneous: (1) General Fund Miscellaneous....	\$927.50	.0
True Receipts.....	\$12,280,813.54	100.0
Refunds and Transfers—		
(1) Governor.....	\$464.03	
(2) State Superintendent.....	3.49	
(3) Library.....	2.53	
(4) Board of Charities.....	521.64	
(5) Tax Board.....	2.90	
(6) State House Custodian.....	112.90	
(7) Interest on State Loan.....	1,091.67	
(8) Purdue University.....	16.57	
(9) Benevolent Institutions Tax.....	5,351.05	
(10) State Farm.....	2,998.34	
(11) Southeastern Hospital.....	1,077.80	
(12) State Taxes.....	2,954.58	
(13) Soldiers' Monument.....	49.55	
(14) Educational Taxes.....	3,462.65	
(15) Insurance Taxes.....	1,203.32	
Total.....	\$19,313.02	
Auditor's Net Receipts.....	\$12,300,126.56	
Amount Available for State Purposes.....	\$12,913,486.97	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS  
AND INSTITUTIONS—1915

1. Secretary of State.....	(1) Domestic Corporations.....	\$463,299.10
	(2) Foreign Corporations....	9,091.56
	(3) Sale of Court Reports....	8,429.32
	(4) Miscellaneous Fees.....	13,639.87
	Total.....	\$494,459.85



2. Automobile Department.....	(1) Automobile Fees.....	\$588,968.31
	(2) Depository Interest.....	5,043.19
	Total.....	\$594,011.50
3. Auditor of State.....	(1) Land Fees.....	\$553.50
	(2) Corporation Fees.....	846.00
	(3) Bank Examiners' Fees and Expenses.....	24,573.38
	(4) Building and Loan Fees.....	4,338.50
	(5) Insurance Examiners' Fees and Expenses.....	94,105.25
	(6) Miscellaneous Fees.....	4.00
	(7) Service of Process.....	4.00
	Total.....	\$124,424.63
4. State Superintendent.....	(1) Teachers' Examination Fees.....	\$3,485.00
5. Adjutant-General.....	(1) Sale Military Property..	\$1,153.11
6. Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$4,254.50
	(2) Appellate Court Fees....	9,405.78
	Total.....	\$13,660.28
7. Board of Health.....	(1) Cold Storage Fees.....	\$430.00
8. Oil Inspection Department...	(1) Inspection of Oil.....	\$83,747.15
9. Board of Forestry.....	(1) Sales from State Forest	\$469.80
10. Fish and Game Commissioner	(1) Hunting and Fishing Licenses.....	\$70,168.41
	(1) Plugging Gas Wells....	\$4,690.00
11. Gas Inspector.....	(1) Nursery License Fees...	\$624.00
12. Entomologist.....	(1) Miners' Examination Fees.....	\$91.00
13. Bureau of Inspection.....	(2) License Fees.....	\$1,053.00
	Total.....	\$1,144.00
14. Industrial Board.....	(1) Miners' Examination Fees.....	\$150.00
	(2) License Fees.....	11,543.00
	Total.....	\$11,693.00
15. Public Service Commission...	(1) Public Utility Securities Issues.....	\$13,144.21
	(2) Audits and Appraisals...	5,356.83
	Total.....	\$18,501.04
16. Veterinarian.....	(1) Reduction Plant Fees....	\$360.00
17. Veterinary Board.....	(1) License Fees.....	\$1,420.00
18. Pharmacy Board.....	(1) Examination Fees.....	\$9,484.15
19. Medical Board.....	(1) Examination Fees.....	\$4,721.00
20. Embalmers' Board.....	(1) Examination Fees.....	\$1,694.00
21. Optometry Board.....	(1) Examination Fees.....	\$1,127.00

22. Nurses' Board.....	(1) Examination Fees.....	\$1,530.00
23. Board Certified Accountants.	(1) Examination Fees.....	\$520.98
24. Board of Accounts.....	(1) Recoveries.....	\$173.42
25. State House Superintendent..	(1) Junk and Paper.....	\$528.05
26. General Receipts.....	(1) Docket Fees—Local Courts.....	\$16,537.20
	(2) Depository Interest....	27,944.18
	(3) General Fund Miscel- laneous.....	927.50
	(4) Railroad Liquor Licenses.....	11,000.00
	(5) State Lands—Reclama- tion.....	421.28
	(6) State Lands—Sale.....	3,500.26
	(7) Unclaimed Estates....	20,764.99
	(8) Interest on School Fund	565,689.11
	(9) Unclaimed Fees.....	5,913.83
	(10) Swamp Lands.....	516.07
	(11) Common School Fund Principal.....	307.34
	Total.....	\$653,521.76
27. Soldiers' Monument.....	(1) Earnings and Sales....	\$6,100.20
28. Purdue University.....	(1) Federal Aid.....	\$55,000.00
	(2) Depository Interest....	3,975.89
	Total.....	\$58,975.89
29. Indiana University.....	(1) Depository Interest....	\$536.17
	(2) College Fund Interest...	18.00
	(3) Endowment Fund Prin- cipal.....	162.50
	(4) Endowment Fund Inter- est.....	36,723.87
	Total.....	\$37,440.54
30. State Normal.....	(1) Depository Interest....	\$378.69

## 31. Benevolent and Correctional Institutions

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
1. Soldiers' Home.....	\$923.11	.....	\$9,277.99	\$33,683.78	\$43,884.88
2. Orphans' Home.....	392.08	.....	.....	.....	392.08
3. Tuberculosis Hospital.....	238.90	\$37,414.76	740.20	.....	38,393.86
4. Central Hospital.....	3,088.54	9,990.30	.....	.....	13,078.84
5. Eastern Hospital.....	6,072.40	4,839.68	.....	.....	10,912.08
6. Northern Hospital.....	893.22	4,746.45	.....	.....	5,639.67
7. Southern Hospital.....	2,063.53	5,192.76	.....	.....	7,256.29
8. Southeastern Hospital.....	2,749.88	10,799.68	.....	.....	13,549.56
9. Feeble-Minded School.....	7,651.53	.....	.....	.....	7,651.53
10. Epileptic Village.....	13,295.25	.....	.....	.....	13,295.25
11. Girls' School.....	126.90	33,369.11	.....	.....	33,496.01
12. Boys' School.....	322.52	52,136.65	.....	.....	52,459.17
13. Woman's Prison.....	4,001.53	.....	.....	.....	4,001.53
14. State Prison.....	366,942.93	.....	.....	.....	366,942.93
15. Reformatory.....	100,994.02	.....	.....	.....	100,994.02
16. Penal Farm.....	7.00	.....	.....	.....	7.00
17. School for Deaf.....	1,217.48	473.87	.....	.....	1,691.35
18. School for Blind.....	213.96	.....	.....	.....	213.96
Total.....	\$511,194.78	\$153,963.26	\$10,018.19	\$33,683.78	\$713,860.01

Grand Total Departmental and Institutional Receipts.....	\$2,914,497.46
Taxes on Property.....	7,696,554.90
Poll Taxes.....	368,286.00
Special Taxes.....	781,475.18
Loans.....	520,000.00

Total Receipts.....	\$12,280,813.54
Plus Refunds.....	19,313.02

Auditor's Net Receipts.....	\$12,300,126.56
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TABLE V. DISBURSEMENTS—ANALYSIS—1915

## 1. State Departments

Department	Salaries	Expenses Other Than Salaries	Total
1. Governor.....	\$12,600.00	\$4,266.34	\$16,866.34
2. Lieutenant-Governor...	1,000.00	.....	1,000.00
3. Secretary of State.....	12,001.00	2,183.04	14,184.04
4. Automobile Department	11,005.97	11,334.46	22,340.43
5. Auditor of State.....	64,673.34	16,622.35	81,295.69
6. Treasurer of State.....	13,200.00	756.87	13,956.87
7. Attorney-General.....	20,222.10	3,988.13	24,210.23
8. State Superintendent..	24,941.71	8,374.98	33,316.69
9. Board of Education....	5,931.71	5,291.04	11,222.75
10. Vocational Department	5,275.00	2,497.85	7,772.85
11. Adjutant-General.....	7,740.30	659.72	8,400.02
12. Clerk of Supreme Court	12,200.00	1,525.59	13,725.59
13. Reporter of Supreme Court.....	11,036.42	167.99	11,204.41
14. Printing Board.....	4,000.00	750.38	4,750.38
15. Board of Health.....	46,486.04	23,567.94	70,053.98
16. Oil Inspection Depart- ment.....	4,400.00	275.10	4,675.10
17. Board of Charities.....	17,365.80	15,779.19	33,144.99
18. Tax Commission.....	10,755.36	8,761.76	19,517.12
19. Board of Accounts.....	46,519.78	9,844.98	56,364.76
20. Board of Forestry.....	2,920.00	2,133.50	5,053.50
21. Geologist.....	6,879.71	1,540.01	8,419.72
22. Gas Inspector.....	7,486.06	705.29	8,191.35
23. Entomologist.....	10,976.05	4,442.98	15,419.03
24. Fish and Game Com- missioner.....	33,670.47	18,023.07	51,693.54
25. Bureau of Inspection...	16,913.46	4,644.17	21,557.63
26. Industrial Board.....	26,880.91	11,823.48	38,704.39
27. Public Service Com- mission.....	98,548.55	14,382.14	112,930.69
28. State Library.....	13,001.35	7,717.49	20,718.84
29. Law Library.....	3,000.00	2,540.95	5,540.95
30. Library Commission...	6,787.92	5,712.08	12,500.00

Department	Salaries	Expenses Other Than Salaries	Total	
31. Legislative Bureau....	11,913.47	1,817.54	13,731.01	
32. Bureau of Statistics....	21,341.32	1,729.84	23,071.16	
33. Veterinarian.....	14,404.89	4,564.45	18,969.34	
34. Veterinarians' Board....		1,455.33	1,455.33	
35. Pardon Board.....	1,800.00	334.11	2,134.11	
36. Historical Commission.....		1,322.85	1,322.85	
37. Battleflag Commission.....	743.50	7,831.69	8,575.19	
38. State House Superin- tendent.....	19,805.73	13,269.72	33,075.45	
39. State House Engineer..	7,560.00	11,002.66	18,562.66	
40. Supreme Court.....	36,230.00	1,798.34	38,028.34	
41. Appellate Court.....	44,172.86	1,302.21	45,475.07	
42. Pharmacy Board.....		6,722.51	6,722.51	
43. Medical Board.....	1,150.00	3,886.73	5,036.73	
44. Embalmers' Board.....		2,060.50	2,060.50	
45. Optometry Board.....		1,675.05	1,675.05	
46. Nurses' Board.....		1,370.19	1,370.19	
47. State Agent.....		200.00	200.00	
48. Printing Court Reports		25,200.12	25,200.12	
49. Printing Departmental Reports.....		31,186.43	31,186.43	
50. Fire Marshal.....	\$23,525.91	6,075.92	29,601.83	
Total.....	\$741,066.69	\$315,119.06	\$1,056,185.75	8.9
2. Temporary Commissions				
1. Woman's Labor Com- mission.....		\$762.17	\$762.17	
2. Lincoln Route Com- mission*.....		56.71	56.71	
3. Taxation Commission†.....		174.00	174.00	
4. Panama Exposition.....		96,779.47	96,779.47	
5. Flood Commission.....		2,278.34	2,278.34	
6. Highway Commission‡.....		659.27	659.27	
Total.....		\$100,709.96	\$100,709.96	.9
3. Private Associations Receiving State Aid				
1. Horticultural Society..		\$4,598.75	\$4,598.75	
2. Dairymen's Association		500.00	500.00	
3. Stock-breeders' Association.....		500.00	500.00	
4. Corn Growers' Associa- tion.....		500.00	500.00	

\*The Lincoln Route Commission was created in 1915, to determine the route traveled by Abraham Lincoln in his journey thru Indiana. (Acts 1915, p. 47)

†The Taxation Commission was established in 1915 to study the whole question of taxation in Indiana. (Acts 1915, p. 477)

‡The Highway Commission was appointed by the governor in 1915 to ascertain whether Indiana should construct a system of state highways.

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
5. Academy of Science....		1,058.72	1,058.72	
6. Historical Society.....		300.00	300.00	
Total.....		\$7,457.47	\$7,457.47	.1
4. Non-Departmental Services and Charges				
1. State Militia.....		\$86,153.11	\$86,153.11	
2. Riot Expenses.....		1,699.55	1,699.55	
3. Legislature.....		113,496.50	113,496.50	
4. Printing Acts of Legis- lature.....		14,691.37	14,691.37	
5. Salaries of Superior Judges.....	\$59,499.98		59,499.98	
6. Salaries of Circuit Judges.....	232,000.23		232,000.23	
7. Salaries of Prosecuting Attorneys.....	33,245.81		33,245.81	
8. Governor's Mansion...		1,268.85	1,268.85	
9. Glanders.....		633.16	633.16	
10. Foot and Mouth Disease.....		93,588.44	93,588.44	
11. Premiums State Fair...		10,000.00	10,000.00	
12. Sheriffs' Expenses— Prisoners.....		19,443.37	19,443.37	
13. Unclaimed Estates— Expenses.....		1,291.67	1,291.67	
14. County Agents.....	23,860.28		23,860.28	
15. Automobile Rebates...		1,063.83	1,063.83	
16. Automobile Tags and Badges.....		28,723.43	28,723.43	
17. Election Ballots and Supplies.....		15,127.09	15,127.09	
18. Specific Appropriations		3,390.00	3,390.00	
Total.....	\$348,606.30	\$390,570.37	\$739,176.67	6.2
5. Payment of Loans				
1. State Loan.....		\$1,335,000.00		11.3
6. Interest on Loans				
1. State Loans.....		\$28,808.25		
2. Interest on College Fund.....		39.25		
Total.....		\$28,847.50		.2

## 7. Schools

Purpose	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
1. Common School Apportionment.....			\$3,239,151.62	
2. State Aid for Common Schools.....			144,835.72	
3. Training Vocational Teachers.....			25,043.73	
Total.....			\$3,409,031.07	28.8

## 8. Universities and Normal School

1. Indiana University.....			\$570,076.12	
2. Purdue University.....			548,586.67	
3. State Normal.....			225,309.11	
Total.....			\$1,343,971.90	11.3

## 9. State Monuments and Memorials

1. Soldiers' Monument...	\$7,326.53	\$6,449.08	\$13,775.61	
2. Nancy Hanks Cemetery .....		1,178.04	1,178.04	
3. Tippecanoe Battleground.....		299.69	299.69	
Total.....	\$7,326.53	\$7,926.81	\$15,253.34	.1

## 10. Road Fund

1. Distribution to Counties.....			\$537,384.66	9.5
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## 11. Forests and Hatcheries

1. State Forests.....	\$2,171.44	\$824.41	\$2,995.85	
2. Hatcheries.....		20,480.95	20,480.95	
Total.....	\$2,171.44	\$21,305.36	\$23,476.80	.2

## 12. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings, and Permanent Improvements	Total
1. Soldiers' Home.....	\$200,029.11	\$7,653.37	\$207,682.48
2. Orphans' Home.....	108,072.83	1,903.95	109,976.78
3. Tuberculosis Hospital..	59,120.39	1,616.32	60,736.71
4. Central Hospital.....	363,806.48	9,028.46	372,834.94
5. Eastern Hospital.....	172,191.04	18,008.03	190,199.07
6. Northern Hospital.....	196,184.14	69,552.87	265,737.01
7. Southern Hospital.....	146,519.14	.....	146,519.14
8. Southeastern Hospital..	214,102.04	2,255.25	216,357.29
9. Feeble-Minded School..	189,152.51	30,342.29	219,494.80
10. Epileptic Village.....	59,996.22	101,684.47	161,680.69
11. Girls' School.....	80,158.41	12,076.15	92,234.56

Institution	Maintenance	Lands, Buildings, and Permanent Improvements	Total	Per Cent of Total
12. Boys' School.....	117,863.50	.....	117,863.50	
13. Woman's Prison.....	31,751.85	.....	31,751.85	
14. State Prison.....	451,001.81	23,019.56	474,021.37	
15. Reformatory.....	290,765.76	38,414.17	329,179.93	
16. Penal Farm.....	53,598.72	50,371.12	103,969.84	
17. School for Deaf.....	97,762.00	.....	97,762.00	
18. School for Blind.....	43,467.29	10,880.37	54,347.66	
19. Industrial Aid for Blind	4,243.66	.....	4,243.66	
Total.....	\$2,879,786.90	\$376,806.38	\$3,256,593.28	27.5
True Disbursements.....			\$11,853,088.40	100.0

## Plus Refunds—

(1) Insurance Taxes.....	\$1,203.32
(2) Educational Taxes.....	3,462.65
(3) Benevolent Taxes.....	5,351.05
(4) General Fund Taxes.....	2,954.58
(5) Library.....	2.53
(6) Board of Charities.....	521.64
(7) State Superintendent.....	3.49
(8) Tax Board.....	2.90
(9) Soldiers' Monument.....	49.55
(10) State Farm.....	2,998.34
(11) State House Superintendent...	112.90
(12) Purdue University.....	16.57
(13) Southeastern Hospital.....	1,077.80
(14) Governor.....	464.03

\$18,221.35

Auditor's Net Disbursements.....	\$11,871,309.75
Plus Overdraft.....	93.92

\$11,871,403.67

Balance on Hand September 30, 1915.....	\$1,042,083.30
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TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1915

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1915, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor.....	\$16,866.34	
2. Lieutenant-Governor.....	1,000.00	
3. Secretary of State.....	14,184.04	\$494,459.85
4. Automobile Department.....	22,340.43	22,340.43
5. Auditor of State.....	81,295.69	124,424.63
6. Treasurer of State.....	13,956.87	
7. Attorney-General.....	24,210.23	
8. State Superintendent.....	33,316.69	3,485.00
9. Board of Education.....	11,222.75	
10. Vocational Department.....	7,772.85	
11. Adjutant-General.....	8,400.02	1,153.11
12. Clerk of Supreme Court.....	13,725.59	13,660.28
13. Reporter of Supreme Court.....	11,204.41	
14. Printing Board.....	4,750.38	
15. Board of Health.....	70,053.98	8,514.76
16. Oil Inspection Department.....	4,675.10	83,747.15
17. Board of Charities.....	33,144.99	
18. Tax Commission.....	19,517.12	
19. Board of Accounts.....	56,364.76	173.42
20. Board of Forestry.....	5,053.50	469.80
21. Geologist.....	8,419.72	
22. Gas Inspector.....	8,191.35	4,690.00
23. Entomologist.....	15,419.03	624.00
24. Fish and Game Commissioner.....	51,693.54	70,168.41
25. Bureau of Inspection.....	21,557.63	1,144.00
26. Industrial Board.....	38,704.39	11,693.00
27. Public Service Commission.....	112,930.69	18,501.04
28. State Library.....	20,718.84	
29. Law Library.....	5,540.95	
30. Library Commission.....	12,500.00	
31. Legislative Bureau.....	13,731.01	
32. Bureau of Statistics.....	23,071.16	
33. Veterinarian.....	18,969.34	360.00
34. Veterinary Board.....	1,455.33	1,420.00
35. Pardon Board.....	2,134.11	
36. Historical Commission.....	1,322.85	
37. Battleflag Commission.....	8,575.19	
38. State House Superintendent.....	33,075.45	528.05
39. State House Engineer.....	18,562.66	
40. Supreme Court.....	38,028.34	
41. Appellate Court.....	45,475.07	

Department	Total Cost of Department	Collections
42. Pharmacy Board.....	6,722.51	9,484.15
43. Medical Board.....	5,036.73	4,721.00
44. Embalmers' Board.....	2,060.50	1,694.00
45. Optometry Board.....	1,675.05	1,127.00
46. Nurses' Board.....	1,370.19	1,530.00
47. Board Certified Accountants.....		520.98
48. State Agent.....	200.00	
49. Printing Court Reports.....	25,200.12	
50. Printing Departmental Reports.....	31,186.43	
51. Fire Marshal.....	29,601.83	35,888.53
Total.....	\$1,056,185.75	\$916,522.59
	916,522.59	
Excess of Cost over Collections.....	\$139,663.16	
52. General Collections—		
(1) Docket Fees.....		\$16,537.20
(2) Depository Interest.....		27,944.18
(3) General Fund Miscellaneous.....		927.50
(4) Railroad Liquor Licenses.....		11,000.00
(5) Insurance Taxes.....		487,177.35
(6) Transportation Taxes.....		15,400.46
(7) Vessel Tonnage Taxes.....		1,364.25
(8) Inheritance Taxes.....		233,559.83
Total.....		\$793,910.77
Less Excess Cost of State Departments.....		\$139,663.16
Available for General Government Purposes.....		\$654,247.61
53. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts.....		\$6,100.20
(2) Automobile Tags and Rebates.....		29,787.26
Total Available for General Government Purposes.....		\$690,135.07
54. General Government Costs—		
(1) Temporary Commissions.....	\$100,709.96	
(2) Private Associations.....	7,457.47	
(3) Non-Departmental Charges.....	739,176.67	
(4) Payment of Loans.....	1,335,000.00	
(5) Interest on Loans.....	28,847.50	



(6) State Monuments and Memorials.....	15,253.34
(7) State Forests and Hatcheries.....	23,476.80

Total.....	\$2,249,921.74
Less Amount Available for General Government.....	\$690,135.07

Amount to be Paid from Property Taxes or Loans.....	\$1,559,786.67
Amount Received from Loans.....	520,000.00

Amount to be Paid from Property Taxes.....	\$1,039,786.67
Net Assessed Valuation in 1915.....	\$1,967,434.189
Necessary Levy on General Property.....	6c on \$100
Amount Produced by 6c Levy.....	\$1,180,458.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs:

1. Schools.....	\$3,409,031.07
2. Universities.....	1,343,971.90
3. County Road Fund.....	537,384.66
4. Benevolent Institutions.....	3,256,593.28

Total.....	\$8,546,980.91
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## ANALYSIS

For the Fiscal Year ending September 30, 1916

TABLE I. RECEIPTS—SUMMARY—1916

		Per Cent of Total
1. Balance on Hand, October 1, 1915.....	\$1,042,083.30	
2. Taxes on Property.....	\$7,985,855.63	63.2
3. Poll Taxes.....	371,750.00	2.9
4. Insurance Taxes.....	560,483.52	4.4
5. Transportation Taxes.....	13,816.19	.1
6. Vessel Tonnage Taxes.....	1,192.10	.0
7. Dog Taxes (Hydrophobia).....	6,212.34	.1
8. Inheritance Taxes.....	258,963.28	2.1
9. Depository Interest.....	55,997.07	.5
10. Interest on Invested Funds.....	609,021.92	4.8
11. Earnings of State Institutions and Property.....	779,836.56	6.2
12. Sale of Property.....	189,855.80	1.5
13. Federal Aid.....	81,816.22	.6
14. County Aid.....	167,756.52	1.3
15. Fees.....	1,555,938.15	12.3
16. Unclaimed Estates.....	1,963.78	.0
17. Recoveries of Board of Accounts.....	41.64	.0
18. Miscellaneous Receipts.....	4,447.88	.0
True Receipts.....	\$12,644,948.60	100.0
Refunds and Transfers.....	9,361.67	
Auditor's Net Receipts.....	\$12,654,310.27	
Amount Available for State Purposes.....	\$13,696,393.57	

TABLE II. DISBURSEMENTS—SUMMARY—1916

1. State Departments.....	\$1,079,901.30	9.4
2. Temporary Commissions.....	8,647.39	.1
3. Private Associations.....	7,712.86	.1
4. Non-Departmental Charges.....	543,746.60	4.7
5. Investments.....	144,000.00	1.2
6. Payment of Loans.....	273,484.24	2.4
7. Interest on Loans.....	6,060.02	.1
8. Schools.....	3,544,531.27	30.7
9. Universities.....	1,520,707.81	13.2
10. Monuments and Memorials.....	15,527.26	.1
11. Road Fund.....	729,050.40	6.3
12. Parks and Recreation.....	27,814.24	.2
13. Benevolent Institutions.....	3,636,092.07	31.5
True Disbursements.....	\$11,537,275.46	100.0
Refunds and Transfers.....	9,361.67	
Auditor's Net Disbursements.....	\$11,546,637.13	
Balance, September 30, 1916.....	\$2,149,756.44	

TABLE III. RECEIPTS—ANALYSIS—1916

		Per Cent of Total
1. Taxes on Property—		
(1) General Fund.....	\$1,348,379.41	
(2) Sinking Fund.....	301,894.96	
(3) Benevolent Institutions.....	2,003,516.43	
(4) Common Schools.....	2,728,825.47	
(5) Educational Institutions.....	1,402,211.63	
(6) Vocational Education.....	201,027.73	
Total.....	\$7,985,855.63	63.2
2. Poll Taxes—		
(1) General Fund.....	\$185,875.00	
(2) Common Schools.....	185,875.00	
Total.....	\$371,750.00	2.9
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$525,129.57	
(2) Fire Marshal.....	35,353.95	
Total.....	\$560,483.52	4.4
4. Transportation Taxes.....	\$13,816.19	.1
5. Vessel Tonnage Taxes.....	\$1,192.10	.0
6. Dog Taxes (Hydrophobia).....	\$6,212.34	.1
7. Inheritance Taxes.....	\$258,963.28	2.1
8. Depository Interest—		
(1) General Fund.....	\$44,100.74	
(2) Purdue University.....	3,668.78	
(3) Indiana University.....	534.99	
(4) State Normal.....	401.02	
(5) Automobile Department.....	7,291.54	
Total.....	\$55,997.07	.5
9. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$36,720.79	
(2) Indiana University—College Fund.....	25.25	
(3) Common School Fund.....	568,337.33	
(4) Endowment Fund Loan.....	3,938.55	
Total.....	\$609,021.92	4.8
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$7,069.57	
(2) Industrial Aid for Blind.....	20,985.29	
(3) Benevolent Institutions.....	751,781.70	
Total.....	\$779,836.56	6.2



		Per Cent of Total
11. Sale of Property—		
(1) Military Supplies.....	\$526.32	
(2) Court Reports.....	7,453.50	
(3) State Forest—Property.....	202.40	
(4) State House Superintendent—Junk.....	490.35	
(5) Permanent Endowment Fund—Principal.....	144,150.00	
(6) Common School Fund—Principal.....	35,869.21	
(7) State Lands—Sale.....	1,164.02	
Total.....	\$189,855.80	1.5
12. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Soldiers' Home.....	31,816.22	
Total.....	\$81,816.22	.6
13. County Aid—		
(1) Tubercular Patients—State Sanatorium.....	\$36,957.80	
(2) Care of Insane.....	33,330.34	
(3) Care of Epileptics.....		
(4) Care of Misdemeanants.....	96,946.23	
(5) Care of Deaf.....	522.15	
Total.....	\$167,756.52	1.3
14. Fees—		
(1) Domestic Corporations.....	\$281,803.15	
(2) Foreign Corporations.....	18,939.24	
(3) Miscellaneous Secretary of State Fees.....	12,756.02	
(4) Corporations—Filing with Auditor.....	958.00	
(5) Land Fees.....	699.50	
(6) Miscellaneous Auditor's Fees.....	244.50	
(7) Supreme Court (Docket) Fees.....	6,587.03	
(8) Appellate Court (Docket) Fees.....	7,769.90	
(9) Circuit Courts (Docket) Fees.....	17,088.56	
(10) Teachers' Examination Fees.....	80.00	
(11) Manuscript Fees.....	4,658.99	
(12) Cold Storage Fees.....	440.00	
(13) Fishing and Hunting Licenses.....	92,573.36	
(14) Gas Wells—Plugging.....	3,560.00	
(15) Nursery Licenses.....	1,069.00	
(16) Industrial Licenses.....	14,066.00	
(17) Miners' Examination Fees.....	178.00	
(18) Transcript Fees (Industrial Board).....	338.64	
(19) Authorizing Public Utility Securities.....	22,796.74	
(20) Audits and Appraisals of Public Utilities.....	19,325.78	
(21) Railroad Liquor Licenses.....	9,000.00	
(22) Veterinary Licenses.....	1,278.00	
(23) Inspection of Oil.....	101,074.55	
(24) Insurance Examiners' Fees and Expenses.....	95,145.37	
(25) Bank Examiners' Fees.....	24,750.92	

		Per Cent of Total
(26) Building and Loan Fees.....	4,734.00	
(27) Certified Public Accountants.....	99.52	
(28) Pharmacists.....	1,741.61	
(29) Physicians and Surgeons.....	4,379.00	
(30) Embalmers.....	1,812.00	
(31) Optometrists.....	1,151.00	
(32) Nurses.....	1,970.00	
(33) Automobile Registration Fees.....	796,906.00	
(34) Unclaimed Fees (Local Courts).....	5,963.77	
Total.....	\$1,555,938.15	12.3
15. Unclaimed Estates.....	\$1,963.78	.0
16. Board of Accounts.. Recoveries.....	\$41.64	.0
17. Miscellaneous—General Fund.....	\$4,447.88	.0
True Receipts.....	\$12,644,948.60	100.0
Plus Refunds and Transfers—		
(1) General Fund Taxes.....	\$29.64	
(2) Benevolent Fund Taxes.....	722.10	
(3) Purdue University.....	83.33	
(4) State Normal.....	2.20	
(5) Educational Fund Taxes.....	32.25	
(6) Common School Fund Interest.....	50.25	
(7) State Library.....	6.44	
(8) Board of Health.....	33.50	
(9) Board of Charities.....	500.00	
(10) Forestry Board.....	3.90	
(11) Entomologist.....	110.38	
(12) Pardon Board.....	25.00	
(13) Panama Commission.....	6,305.19	
(14) General Fund Miscellaneous.....	608.95	
(15) Deficiency School Fund.....	228.09	
(16) Orphans' Home.....	10.20	
(17) Woman's Prison.....	.69	
(18) Governor.....	314.92	
(19) Printing Board.....	294.64	
Total.....	\$9,361.67	
Auditor's Net Receipts.....	\$12,654,310.27	
Amount Available for State Purposes.....	\$13,696,393.57	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1916

1. Secretary of State.....	(1) Domestic Corporations.....	\$281,803.15
	(2) Foreign Corporations.....	18,939.24
	(3) Miscellaneous Fees.....	12,756.02
	(4) Sale Court Reports.....	7,453.50
Total.....		\$320,951.91

2. Automobile Department.....	(1) Automobile Fees.....	\$796,906.00
	(2) Depository Interest....	7,291.54
	Total.....	\$804,197.54
3. Auditor of State.....	(1) Land Fees.....	\$699.50
	(2) Corporation Fees.....	958.00
	(3) Miscellaneous Fees.....	244.50
	(4) Insurance Fees.....	95,145.37
	(5) Bank Fees.....	24,750.92
	(6) Building and Loan Fees	4,734.00
	Total.....	\$126,532.29
4. State Superintendent.....	(1) Teachers' Examination Fees.....	\$80.00
	(2) Manuscript Fees.....	4,658.99
	Total.....	\$4,738.99
5. Adjutant-General.....	(1) Sale Military Property..	\$526.32
6. Clerk Supreme Court.....	(1) Supreme Court Fees....	\$6,587.03
	(2) Appellate Court Fees...	7,769.90
	Total.....	\$14,356.93
7. Board of Health.....	(1) Cold Storage Fees.....	\$440.00
8. Oil Inspection Department..	(1) Inspection of Oil.....	\$101,074.55
9. Forestry Board.....	(1) Sales from State Forest	\$202.40
10. Fish and Game Commissioner	(1) Hunting and Fishing Licenses.....	\$92,573.36
11. Gas Inspector.....	(1) Plugging Gas Wells.....	\$3,560.00
12. Entomologist.....	(1) Nursery License Fees...	\$1,069.00
13. Industrial Board.....	(1) License Fees.....	\$14,066.00
	(2) Transcripts.....	338.64
	(3) Miners' Examination Fees.....	178.00
	Total.....	\$14,582.64
14. Public Service Commission...	(1) Authorizing Securities..	\$22,796.74
	(2) Audits and Appraisals...	19,325.78
	Total.....	\$42,122.52
15. Veterinary Board.....	(1) License Fees.....	\$1,278.00
16. Pharmacy Board.....	(1) Examination Fees.....	\$1,741.61
17. Medical Board.....	(1) Examination Fees.....	\$4,379.00
18. Embalmers' Board.....	(1) Examination Fees.....	\$1,812.00
19. Optometry Board.....	(1) Examination Fees.....	\$1,151.00
20. Nurses' Board.....	(1) Examination Fees.....	\$1,970.00
21. Board Certified Accountants.	(1) Examination Fees.....	\$99.52
22. Board of Accounts.....	(1) Recoveries.....	\$41.64
23. State House Superintendent..	(1) Junk and Paper.....	\$490.35

24. General Receipts.....	(1) Docket Fees—Local Courts.....	\$17,088.56
	(2) Depository Interest....	44,100.74
	(3) General Fund Miscellaneous.....	4,447.88
	(4) Railroad Liquor Licenses.....	9,000.00
	(5) State Lands—Sale.....	1,164.02
	(6) Unclaimed Estates.....	1,963.78
	(7) Interest on School Fund	568,337.33
	(8) Unclaimed Fees.....	5,963.77
	(9) Endowment Fund Principal.....	144,150.00
	(10) School Fund Principal..	35,869.21
	Total.....	\$832,085.92
25. Soldiers' Monument.....	(1) Earnings and Sales.....	\$7,069.57
26. Purdue University.....	(1) Federal Aid.....	\$50,000.00
	(2) Depository Interest....	3,668.78
	Total.....	\$53,668.78
27. Indiana University.....	(1) Depository Interest....	\$534.99
	(2) Endowment Fund Interest.....	36,720.79
	(3) College Fund Interest..	25.25
	(4) Endowment Fund Loan Interest.....	3,938.55
	Total.....	\$41,219.58
28. State Normal.....	(1) Depository Interest....	\$401.02

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
29. Benevolent and Correctional Institutions					
1. Soldiers' Home.....	\$12,899.77		\$129.59	\$31,816.22	\$44,845.58
2. Orphans' Home.....	330.70				330.70
3. Tuberculosis Hospital.....	431.74	\$36,957.80	303.19		37,692.73
4. Central Hospital.....	1,921.66	10,367.30			12,288.96
5. Eastern Hospital.....	787.82	4,517.75			5,305.57
6. Northern Hospital.....	875.55	5,493.37			6,368.92
7. Southern Hospital.....	547.52	4,544.35			5,091.87
8. Southeastern Hospital.....	1,087.62	8,407.57			9,505.19
9. Feeble-Minded School.....	8,086.53				8,086.53
10. Epileptic Village.....	3,316.36				3,316.36
11. Girls' School.....	128.16	38,955.64			39,083.80
12. Boys' School.....	571.68	54,214.62			54,786.30
13. Woman's Prison.....	4,493.69				4,493.69
14. State Prison.....	460,280.20				460,280.20
15. Reformatory.....	254,010.16				254,010.16
16. Penal Farm.....	173.72	3,775.97			3,949.69
17. School for Deaf.....	1,135.17	522.15			1,657.32
18. School for Blind.....	260.87				260.87
19. Industrial Aid for Blind.....	20,985.29				20,985.29
Total.....	\$772,334.21	\$167,756.52	\$432.78	\$31,816.22	\$972,339.73

Grand Total Departmental and Institutional Receipts.....	\$3,446,675.54
Taxes on Property.....	7,985,855.63
Poll Taxes.....	371,750.00
Special Taxes.....	840,667.43

Total Receipts.....	\$12,644,948.60
Plus Refunds and Transfers.....	9,361.67

Auditor's Net Receipts.....	\$12,654,310.27
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TABLE V. DISBURSEMENTS—ANALYSIS—1916

## 1. State Departments

Department	Salaries	Expenses		Total
		Other Than Salaries		
1. Governor.....	\$12,600.00	\$1,048.49		\$13,648.49
2. Lieutenant-Governor.....	1,000.00			1,000.00
3. Secretary of State.....	12,001.00	1,707.13		13,708.13
4. Automobile Department.....	13,025.10	13,380.33		26,405.43
5. Auditor of State.....	62,642.96	17,593.72		80,236.68
6. Treasurer of State.....	13,200.00	638.78		13,838.78
7. Attorney-General.....	20,446.75	3,218.15		23,664.90
8. State Superintendent.....	15,719.16	6,262.77		21,981.93
9. Board of Education.....	5,951.89	4,470.40		10,422.29
10. Vocational Department.....	12,987.00	12,694.12		25,681.12
11. Adjutant-General.....	10,262.95	1,171.36		11,434.31
12. Clerk of Supreme Court.....	12,200.00	1,190.54		13,390.54
13. Reporter of Supreme Court.....	10,880.06	142.66		11,022.72
14. Printing Board.....	4,000.00	608.55		4,608.55
15. Election Commissioners.....	995.56			995.56
16. Board of Health.....	47,210.07	33,226.22		80,436.29
17. Oil Inspection Depart- ment.....	4,400.00	450.34		4,850.34
18. Board of Charities.....	18,208.07	14,062.64		32,270.71
19. Tax Commission.....	11,000.00	14,193.60		25,193.60
20. Board of Accounts.....	50,378.11	5,947.49		56,325.60
21. Forestry Board.....	2,920.00	1,961.32		4,881.32
22. Geologist.....	6,421.43	1,996.26		8,417.69
23. Gas Inspector.....	6,154.65	725.53		6,880.18
24. Entomologist.....	10,520.00	5,859.48		16,379.48
25. Fish and Game Com- missioner.....	34,791.25	20,965.05		55,756.30
26. Industrial Board.....	52,988.99	15,618.81		68,607.80
27. Public Service Commission.....	103,334.06	11,535.05		114,869.11
28. State Library.....	14,294.11	10,133.94		24,428.05
29. Law Library.....	3,000.00	2,452.23		5,452.23
30. Library Commission.....	6,838.10	5,661.90		12,500.00
31. Legislative Bureau.....	10,798.87	3,150.51		13,949.38

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
32. Bureau of Statistics.....	21,425.80	1,477.29	22,903.09	
33. Veterinarian.....	12,244.58	4,671.17	16,915.75	
34. Veterinary Board.....		1,283.43	1,283.43	
35. Pardon Board.....	1,825.00	362.62	2,187.62	
36. Historical Commission.....	6,004.42	7,898.12	13,902.54	
37. Battle Flag Commission.....	822.90	2,358.13	3,181.03	
38. State House Superintendent.....	20,097.49	11,122.92	31,220.41	
39. State House Engineer.....	7,534.33	9,307.14	16,841.47	
40. Supreme Court.....	36,380.00	1,746.49	38,126.49	
41. Appellate Court.....	44,280.00	1,542.87	45,822.87	
42. Pharmacy Board.....		9,746.57	9,746.57	
43. Medical Board.....	1,150.00	3,486.73	4,636.73	
44. Embalmers' Board.....		1,999.21	1,999.21	
45. Optometry Board.....		910.46	910.46	
46. Nurses' Board.....		1,552.09	1,552.09	
47. State Agents.....		200.00	200.00	
48. Printing Court Reports.....		6,903.07	6,903.07	
49. Departmental Reports.....		24,404.94	24,404.94	
50. Fire Marshal.....	25,069.30	8,856.72	33,926.02	
Total.....	\$767,003.96	\$311,897.34	\$1,079,901.30	9.4
2. Temporary Commissions				
1. Taxation Commission.....		\$3,641.33	\$3,641.33	
2. Panama Commission.....		4,694.81	4,694.81	
3. Lincoln Route Commission.....		311.25	311.25	
Total.....		\$8,647.39	\$8,647.39	.1
3. Private Associations Receiving State Aid				
1. Horticultural Society.....		\$4,600.00	\$4,600.00	
2. Dairymen's Association.....		500.00	500.00	
3. Stock-breeders' Association.....		500.00	500.00	
4. Corn Growers' Association.....		500.00	500.00	
5. Academy of Science.....		1,322.56	1,322.56	
6. Historical Society.....		290.30	290.30	
Total.....		\$7,712.86	\$7,712.86	.1
4. Non-Departmental Services and Charges				
1. Militia.....		\$88,888.07	\$88,888.07	
2. Legislature.....		5,059.00	5,059.00	
3. Repairs on State House.....		3,572.97	3,572.97	
4. Salaries of Superior Judges.....	\$59,500.00		59,500.00	

Purpose	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
5. Salaries of Circuit Judges.....	234,500.00		234,500.00	
6. Salaries of Prosecuting Attorneys.....	33,500.00		33,500.00	
7. Governor's Mansion.....		1,262.12	1,262.12	
8. Premiums State Fair.....		10,000.00	10,000.00	
9. Sheriffs' Expenses—Prisoners.....		99.00	99.00	
10. Specific Appropriations.....		1,276.50	1,276.50	
11. Unclaimed Estates.....		1,436.85	1,436.85	
12. Sale of Swamp Lands.....		3,499.01	3,499.01	
13. Sale of State Lands.....		22,264.60	22,264.60	
14. Reclamation of State Lands.....		3,308.71	3,308.71	
15. Escheated Estates.....		6,431.93	6,431.93	
16. Automobile Rebates.....		1,302.51	1,302.51	
17. Automobile Tags and Badges.....		33,983.65	33,983.65	
18. County Agents.....		31,240.41	31,240.41	
19. Legal Services.....	2,105.77		2,105.77	
20. Riley Funeral.....		203.00	203.00	
21. Naval Charities Conference.....		312.50	312.50	
Total.....	\$329,605.77	\$214,140.83	\$543,746.60	4.7
5. Investments				
1. Permanent Endowment Fund.....		\$144,000.00	\$144,000.00	1.2
6. Payment of Loans				
1. State Bonds.....		\$273,484.24	\$273,484.24	2.4
7. Interest on Loans				
1. State Bonds.....		\$6,060.02	\$6,060.02	.1
8. Schools				
1. Common School Apportionment.....		\$3,349,032.68	\$3,349,032.68	
2. State Aid for Common Schools.....		\$145,703.77	\$145,703.77	
3. Vocational Education.....		\$49,794.82	\$49,794.82	
Total.....		\$3,544,531.27	\$3,544,531.27	30.7
9. Universities and Normal School				
1. Indiana University.....		\$687,238.40	\$687,238.40	
2. Purdue University.....		605,300.74	605,300.74	
3. State Normal.....		228,168.67	228,168.67	
Total.....		\$1,520,707.81	\$1,520,707.81	13.2

## 10. State Monuments and Memorials

Department	Salaries	Expenses		Total
		Other Than Salaries		
1. Soldiers' Monument.....	\$6,993.50	\$7,056.25		\$14,049.75
2. Nancy Hanks Cemetery.....		1,197.50		1,197.50
3. Tippecanoe Battleground.....		280.01		280.01
Total.....	\$6,993.50	\$8,533.76		\$15,527.26

## 11. Road Fund

1. Apportioned to Counties.....	\$729,050.40	6.3
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## 12. Forests and Hatcheries

1. State Forests.....	\$2,464.99	\$442.50	\$2,907.49
2. Hatcheries.....		24,906.75	24,906.75
Total.....	\$2,464.99	\$25,349.25	\$27,814.24

## 13. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings, and Permanent Improvements		Total	Per Cent of Total
1. Soldiers' Home.....	\$202,415.15	\$18,712.47		\$221,127.62	
2. Orphans' Home.....	111,339.23	3,191.60		114,530.83	
3. Tuberculosis Hospital.....	70,718.25	7,437.30		78,155.55	
4. Central Hospital.....	356,481.22	25,617.64		382,098.86	
5. Eastern Hospital.....	173,914.57	17,870.71		191,785.28	
6. Northern Hospital.....	195,219.99	21,332.31		216,552.30	
7. Southern Hospital.....	156,186.03	11,799.71		167,985.74	
8. Southeastern Hospital.....	225,210.12	6,795.00		232,005.12	
9. Feeble-Minded School.....	192,320.28	18,744.31		211,064.59	
10. Epileptic Village.....	75,962.82	40,525.61		116,488.43	
11. Girls' School.....	78,785.14	4,494.11		83,279.25	
12. Boys' School.....	121,583.13	25,226.27		146,809.40	
13. Woman's Prison.....	35,090.06	1,000.00		36,090.06	
14. State Prison.....	556,989.66	17,381.69		574,371.35	
15. Reformatory.....	486,928.28	28,325.84		515,254.12	
16. Penal Farm.....	133,909.72	44,524.32		178,434.04	
17. School for Deaf.....	93,184.82			93,184.82	
18. School for Blind.....	45,304.38	994.54		46,298.92	
19. Industrial Aid for Blind.....	30,575.79			30,575.79	
Total.....	\$3,342,118.64	\$293,973.43		\$3,636,092.07	31.5
True Disbursements.....				\$11,537,275.46	100.0
Plus Refunds and Transfers—					
(1) General Fund Taxes.....		\$29.64			
(2) Benevolent Fund Taxes.....		722.10			
(3) Educational Fund Taxes.....		32.25			

(4) Common School Fund Interest..	50.25
(5) State Library.....	6.44
(6) Board of Health.....	33.50
(7) Board of Charities.....	500.00
(8) Forestry Board.....	3.90
(9) Entomologist.....	110.38
(10) Pardon Board.....	25.00
(11) Panama Commission.....	6,305.19
(12) Purdue University.....	83.33
(13) State Normal.....	2.20
(14) General Fund Miscellaneous....	608.95
(15) Deficiency School Fund.....	228.09
(16) Orphans' Home.....	10.20
(17) Woman's Prison.....	.69
(18) Governor.....	314.92
(19) Printing Board.....	294.64
	\$9,361.67

Auditor's Net Disbursements.....	\$11,546,637.13
Balance, September 30, 1916.....	\$2,149,756.44

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1916

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1916, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor.....	\$13,648.49	
2. Lieutenant-Governor.....	1,000.00	
3. Secretary of State.....	13,708.13	\$320,951.91
4. Automobile Department.....	26,405.43	26,405.43
5. Auditor of State.....	80,236.68	126,532.29
6. Treasurer of State.....	13,838.78	
7. Attorney-General.....	23,664.90	
8. State Superintendent.....	21,981.93	4,738.99
9. Board of Education.....	10,422.29	
10. Vocational Department.....	25,681.12	
11. Adjutant-General.....	11,434.31	526.32
12. Clerk of Supreme Court.....	13,390.54	14,356.93
13. Reporter of Supreme Court.....	11,022.72	
14. Printing Board.....	4,608.55	
15. Election Commissioners.....	995.56	
16. Board of Health.....	80,436.29	6,652.34
17. Oil Inspection Department.....	4,850.34	101,074.55
18. Board of Charities.....	32,270.71	
19. Tax Commission.....	25,193.60	



Department	Total Cost of Department	Collections
20. Board of Accounts.....	56,325.60	41.64
21. Forestry Board.....	4,881.32	202.40
22. Geologist.....	8,417.69	
23. Gas Inspector.....	6,880.18	3,560.00
24. Entomologist.....	16,379.48	1,069.00
25. Fish and Game Commissioner.....	55,756.30	92,573.36
26. Industrial Board.....	68,607.80	14,582.64
27. Public Service Commission.....	114,869.11	42,122.52
28. State Library.....	24,428.05	
29. Law Library.....	5,452.23	
30. Library Commission.....	12,500.00	
31. Legislative Bureau.....	13,949.38	
32. Bureau of Statistics.....	22,903.09	
33. Veterinarian.....	16,915.75	
34. Veterinary Board.....	1,283.43	1,278.00
35. Pardon Board.....	2,187.62	
36. Historical Commission.....	13,902.54	
37. Battle Flag Commission.....	3,181.03	
38. State House Superintendent.....	31,220.41	490.35
39. State House Engineer.....	16,841.47	
40. Supreme Court.....	38,126.49	
41. Appellate Court.....	45,822.87	
42. Pharmacy Board.....	9,746.57	1,741.61
43. Medical Board.....	4,636.73	4,379.00
44. Embalmers' Board.....	1,999.21	1,812.00
45. Optometry Board.....	910.46	1,151.00
46. Nurses' Board.....	1,552.09	1,970.00
47. Certified Accountants Board.....		99.52
48. State Agents.....	200.00	
49. Printing Court Reports.....	6,903.07	
50. Departmental Reports.....	24,404.94	
51. Fire Marshal.....	33,926.02	35,353.95
Total.....	\$1,079,901.30	\$803,665.75
Excess of Cost over Collections.....	\$276,235.55	
52. General Collections—		
(1) Insurance Taxes.....	\$525,129.57	
(2) Transportation Taxes.....	13,816.19	
(3) Vessel Tonnage Taxes.....	1,192.10	
(4) Inheritance Taxes.....	258,963.28	
(5) Depository Interest.....	44,100.74	
(6) Docket Fees.....	17,088.56	

(7) Railroad Liquor Licenses.....	9,000.00
(8) General Fund Miscellaneous.....	4,447.88
Total.....	\$873,738.32
Less Excess Cost of State Departments.....	\$276,235.55
Available for General Government Purposes.....	\$597,502.77
53. Other Non-Tax Revenue Available—	
(1) Soldiers' Monument Receipts.....	\$7,069.57
(2) Automobile Tags and Rebates.....	35,286.16
Total Available for General Government Purposes.....	\$639,858.50
54. General Government Costs—	
(1) Temporary Commissions.....	\$8,647.39
(2) Private Associations.....	7,712.86
(3) Non-Departmental Charges.....	543,746.60
(4) Payment of Loans.....	273,484.24
(5) Interest on Loans.....	6,060.02
(6) State Monuments and Memorials.....	15,527.26
(7) State Forests and Hatcheries.....	27,814.24
Total.....	\$882,992.61
Less Amount Available for Government.....	\$629,858.50
Amount to be Paid from Property Taxes or Loans.....	\$243,134.11
Amount Received from Loans.....	
Net Assessed Valuation in 1916.....	\$2,051,279,310
Necessary Levy on General Property.....	1¼c on \$100
Amount Produced by 1¼c levy.....	256,410.00
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.	
1. Investments.....	\$144,000.00
2. Schools.....	3,544,531.27
3. Universities.....	1,520,707.81
4. County Road Fund.....	729,050.40
5. Benevolent Institutions.....	3,636,092.07
Total.....	\$9,574,381.55

ANALYSIS

For the Fiscal Year ending September 30, 1917



TABLE I. RECEIPTS—SUMMARY—1917

		Per Cent of Total
1. Balance on Hand, October 1, 1916.....	\$2,149,756.44	
2. Taxes on Property.....	\$8,187,610.83	61.8
3. Poll Taxes.....	375,095.00	2.9
4. Insurance Taxes.....	626,745.77	4.7
5. Transportation Taxes.....	13,487.40	.1
6. Vessel Tonnage Taxes.....	1,560.60	.0
7. Dog Taxes (Hydrophobia).....	6,199.86	.1
8. Inheritance Taxes.....	360,472.52	2.7
9. Depository Interest.....	80,134.76	.6
10. Interest on Invested Funds.....	610,554.92	4.6
11. Earnings of State Institutions and Property.....	741,240.92	5.6
12. Sale of Property.....	27,279.74	.2
13. Federal Aid.....	79,425.00	.6
14. County Aid.....	176,232.14	1.3
15. Fees.....	1,938,647.47	14.6
16. Fines.....	1,608.95	.0
17. Temporary Loans.....	17,009.76	.2
18. Unclaimed Estates.....	2,938.36	.0
19. Miscellaneous Receipts.....	1,908.94	.0
True Receipts.....	\$13,248,152.94	100.0
Plus Refunds and Transfers.....	\$10,959.13	
	\$13,259,112.07	
Less Federal Aid Purdue.....	\$50,000.00	
Less Adjutant-General's Receipts.....	\$8,334.77	
Auditor's Net Receipts.....	\$13,200,777.30	
Amount Available for State Purposes.....	\$15,408,868.51	

TABLE II. DISBURSEMENTS—SUMMARY—1917

1. State Departments.....	\$1,072,641.59	9.0
2. Temporary Commissions.....	14,798.04	.1
3. Private Associations.....	8,455.76	.0
4. Non-Departmental Charges.....	766,753.49	6.4
5. Investments.....	109,586.89	.9
6. Schools.....	3,642,345.18	30.4
7. Universities.....	1,635,904.72	13.6
8. Monuments and Memorials.....	18,256.79	.2
9. Forests and Fish Hatcheries.....	29,313.48	.3

		Per Cent of Total
10. Road Fund Apportioned.....	1,041,112.00	8.7
11. Benevolent Institutions.....	3,645,706.33	30.4
True Disbursements.....	\$11,984,874.27	100.0
Plus Refunds and Transfers.....	10,876.81	
	\$11,995,751.08	
Less Federal Aid Purdue.....	50,000.00	
Less Adjutant-General's Receipts.....	8,334.77	
Auditor's Net Disbursements.....	\$11,937,416.31	
Balance, September 30, 1917.....	\$3,413,117.43	

TABLE III. RECEIPTS—ANALYSIS—1917

1. Taxes on Property—		
(1) General Fund.....	\$1,398,983.21	
(2) Sinking Fund.....	308,359.80	
(3) Benevolent Institutions.....	2,049,727.65	
(4) Common Schools.....	2,789,171.33	
(5) Educational Institutions.....	1,435,499.25	
(6) Vocational Education.....	205,869.59	
Total.....	\$8,187,610.83	61.8
2. Poll Taxes—		
(1) General Fund.....	\$187,548.00	
(2) Common Schools.....	187,547.00	
Total.....	\$375,095.00	2.9
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$587,108.29	
(2) Fire Marshal.....	39,637.48	
Total.....	\$626,745.77	4.7
4. Transportation Taxes.....	\$13,487.40	.1
5. Vessel Tonnage Taxes.....	\$1,560.60	.0
6. Dog Taxes (Hydrophobia).....	\$6,199.86	.1
7. Inheritance Taxes.....	\$360,472.52	2.7
8. Depository Interest—		
(1) General Fund.....	\$65,651.69	
(2) Purdue University.....	3,179.03	
(3) Indiana University.....	534.34	
(4) State Normal.....	456.47	
(5) Automobile Department.....	10,313.23	
Total.....	\$80,134.76	.6

		Per Cent of Total
9. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$45,363.41	
(2) Indiana University—College Fund.....	55.99	
(3) Common School Fund.....	565,135.52	
Total.....	\$610,554.92	4.6
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$9,619.75	
(2) Industrial Aid for Blind.....	53,009.17	
(3) Benevolent Institutions.....	678,612.00	
Total.....	\$741,240.92	5.6
11. Sale of Property—		
(1) Military Supplies.....	\$8,471.76	
(2) Court Reports.....	7,074.00	
(3) Acts of Legislature.....	315.50	
(4) State Forest—Wood and Produce.....	205.70	
(5) State House—Paper and Junk.....	481.17	
(6) Historical Commission—Books.....	250.00	
(7) State Lands—Reclamation.....	1,573.36	
Sale.....	485.80	
Swamp Lands.....	1,877.90	
(8) College Fund Loans Repaid.....	425.00	
(9) Endowment Fund Loans Repaid.....	70.00	
(10) Fish and Game Commissioner—Property.....	5,997.05	
Confiscated Fur.....	15.00	
(11) Industrial Board—Property.....	37.50	
Total.....	\$27,279.74	.2
12. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Soldiers' Home.....	29,425.00	
Total.....	\$79,425.00	.6
13. County Aid—		
(1) Tubercular Patients—State Sanatorium.....	\$37,001.49	
(2) Care of Insane.....	35,178.54	
(3) Care of Epileptics.....	6,633.18	
(4) Care of Misdemeanants.....	96,784.56	
(5) Care of Deaf.....	634.37	
Total.....	\$176,232.14	1.3
14. Fees—		
(1) Domestic Corporations—Charters.....	\$315,665.20	
(2) Domestic Corporations—Annual Reports.....	3,652.00	
(3) Foreign Corporations—Admission to State.....	26,081.23	
(4) Foreign Corporations—Annual Reports.....	602.00	
(5) Corporations—Filing with Auditor.....	942.50	

		Per Cent of Total
(6) Notary Public Commissions.....	3,790.00	
(7) Warrants on Requisition.....	282.00	
(8) Trade Marks.....	147.50	
(9) Fertilizer Licenses.....	84.00	
(10) Detective Licenses.....	100.00	
(11) Miscellaneous Secretary of State Fees.....	10,610.08	
(12) Lobby Licenses.....	206.00	
(13) Land Fees.....	668.60	
(14) Supreme Court (Docket) Fees.....	5,318.20	
(15) Appellate Court (Docket) Fees.....	6,908.20	
(16) Circuit Courts (Docket) Fees.....	19,327.38	
(17) Manuscript Fees.....	2,770.20	
(18) Cold Storage Fees.....	440.00	
(19) Resident Hunting and Fishing Licenses.....	85,210.90	
(20) Non-Resident Hunting Licenses.....	990.00	
(21) Non-Resident Fishing Licenses.....	3,642.30	
(22) Lake Michigan Fishing Licenses.....	55.00	
(23) Scientific Permits.....	12.00	
(24) Gas Wells—Plugging.....	4,400.00	
(25) Nursery Licenses.....	782.00	
(26) Industrial Licenses.....	13,413.00	
(27) Transcripts Industrial Board Records.....	982.88	
(28) Water Craft Inspection.....	520.00	
(29) Miners' Examination Fees.....	216.00	
(30) Authorizing Public Utility Securities.....	25,261.75	
(31) Audits and Appraisals of Public Utilities.....	4,378.14	
(32) Rendering Plant Licenses.....	15,073.80	
(33) Veterinary Licenses.....	1,494.00	
(34) Inspection of Oil.....	55,055.35	
(35) Insurance Examiners' Fees and Expenses.....	9,313.31	
(36) Insurance Fees.....	89,797.25	
(37) Bank Examiners' Fees.....	46,017.63	
(38) Building and Loan Fees.....	7,939.00	
(39) Miscellaneous Bank Fees.....	38.81	
(40) Certified Public Accountants.....	31.32	
(41) Pharmacists.....	9,364.60	
(42) Physicians and Surgeons.....	3,819.00	
(43) Embalmers.....	1,951.00	
(44) Optometrists.....	1,178.00	
(45) Nurses.....	2,000.00	
(46) Automobile Registration Fees.....	1,146,605.00	
(47) Unclaimed Fees (Local Courts).....	3,430.34	
(48) Show Licenses.....	1,080.00	
(49) Railroad Licenses.....	7,000.00	
Total.....	\$1,938,647.47	14.6

		Per Cent of Total
15. Fines—		
(1) State Library—On Books .....	\$4.00	
(2) Fish and Game Fines .....	1,604.95	
Total .....	\$1,608.95	.0
16. Temporary Loans—Council of Defense .....	\$17,009.76	.2
17. Unclaimed Estates .....	\$2,938.36	.0
18. Miscellaneous Receipts—		
(1) Auditor of State .....	\$3.75	
(2) General Fund Miscellaneous .....	1,905.19	
Total .....	\$1,908.94	.0
True Receipts .....	\$13,248,152.94	100.0
Plus Refunds and Transfers—		
(1) Governor—Residence .....	\$265.00	
(2) Treasurer of State .....	9.50	
(3) State Superintendent .....	98.94	
(4) Geologist .....	8.40	
(5) State Library .....	2.28	
(6) Board of Charities .....	17.36	
(7) Board of Forestry .....	14.00	
(8) Entomologist .....	1.00	
(9) Superintendent of State House .....	13.75	
(10) Taxation Commission .....	35.93	
(11) Legislature .....	25.00	
(12) Veterinarian .....	13.80	
(13) Vocational Education .....	33.33	
(14) Automobile Department .....	4.32	
(15) Indiana University .....	33.02	
(16) Purdue University .....	33.02	
(17) State Normal .....	4,186.14	
(18) Soldiers' Home .....	1.40	
(19) Epileptic Village .....	102.00	
(20) Woman's Prison .....	6.00	
(21) Governor .....	7.93	
(22) Benevolent Fund Taxes .....	3,998.64	
(23) State Taxes .....	1,815.57	
(24) Inheritance Taxes .....	232.80	
Total .....	\$10,959.13	
	\$13,259,112.07	
Less Federal Aid Purdue .....	50,000.00	
Less Adjutant-General's Receipts .....	8,334.77	
Auditor's Net Receipts .....	\$13,200,777.30	
Amount Available for State Purposes .....	\$15,408,868.51	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1917

1 Secretary of State .....	(1) Domestic Corporations—	
	—Charters .....	\$315,665.20
	(2) Foreign Corporations—	
	Admissions .....	26,081.23
	(3) Domestic Corporations—	
	—Reports .....	3,652.00
	(4) Foreign Corporations—	
	Reports .....	602.00
	(5) Notary Public Com-	
	missions .....	3,790.00
	(6) Warrants on Requisi-	
	tion .....	282.00
	(7) Trade Marks .....	147.50
	(8) Fertilizer Licenses .....	84.00
	(9) Sale of Court Reports .....	7,074.00
	(10) Sale Acts of Legislature .....	315.50
	(11) Detective Licenses .....	100.00
	(12) Lobby Licenses .....	206.00
	(13) Miscellaneous Fees .....	10,610.08
	Total .....	\$368,609.51
2. Automobile Department .....	(1) Automobile Fees .....	\$1,146,605.00
	(2) Depository Interest .....	10,313.23
	Total .....	\$1,156,918.23
3. Auditor of State .....	(1) Land Fees .....	\$668.60
	(2) Corporation Fees .....	942.50
	(3) Insurance Examiners' Fees .....	9,313.31
	(4) Insurance Fees .....	89,797.25
	(5) Bank Examiners' Fees .....	46,017.63
	(6) Miscellaneous Bank Fees .....	38.81
	(7) Building and Loan Fees .....	7,939.00
	(8) Miscellaneous Receipts .....	3.75
	Total .....	\$154,720.85
4. State Superintendent .....	(1) Manuscript Fees .....	\$2,770.20
5. Adjutant-General .....	(1) Sale Military Property .....	\$8,471.76
6. Clerk of Supreme Court .....	(1) Supreme Court Fees .....	\$5,318.20
	(2) Appellate Court Fees .....	6,908.20
	Total .....	\$12,226.40
7. Board of Health .....	(1) Cold Storage Fees .....	\$440.00
8. Oil Inspection Department .....	(1) Inspection of Oil .....	\$55,055.35

9. Fish and Game Commissioner	(1) Resident Hunting and Fishing Licenses	\$85,210.90
	(2) Non-Resident Hunting Licenses	990.00
	(3) Non-Resident Fishing Licenses	3,642.30
	(4) Lake Michigan Fishing Licenses	55.00
	(5) Fines	1,604.95
	(6) Scientific Permits	12.00
	(7) Sale of Property	5,997.05
	(8) Confiscated Fur	15.00
	Total	\$97,527.20
10. Gas Inspector	(1) Gas Well Fees	\$4,400.00
11. Entomologist	(1) Nursery Licenses	\$782.00
12. Forester	(1) Sale of Produce	\$205.70
13. Industrial Board	(1) License Fees	\$13,413.00
	(2) Transcripts	982.88
	(3) Water Craft Inspection	520.00
	(4) Miners' Licenses	216.00
	(5) Sale of Property	37.50
	Total	\$15,169.38
14. Public Service Commission	(1) Authorizing Securities	\$25,261.75
	(2) Audits and Appraisals	\$4,378.14
	Total	\$29,639.89
15. State Library	(1) Replacement of Books	\$4.00
16. Veterinarian	(1) Rendering Plant Licenses	\$15,073.80
17. Veterinary Board	(1) Veterinary Licenses	\$1,494.00
18. Historical Commission	(1) Sale of Books	\$250.00
19. State House Superintendent	(1) Paper and Junk	\$481.17
20. Board of Pharmacy	(1) Examination Fees	\$9,364.60
21. Medical Board	(1) Examination Fees	\$3,819.00
22. Embalmers' Board	(1) Examination Fees	\$1,951.00
23. Optometry Board	(1) Examination Fees	\$1,178.00
24. Nurses' Board	(1) Examination Fees	\$2,000.00
25. Board Certified Accountants	(1) Examination Fees	\$31.32
26. General Receipts	(1) Docket Fees—Local Courts	\$19,327.38
	(2) Depository Interest	65,651.69
	(3) General Fund Miscellaneous	1,905.19
	(4) State Lands—Reclamation	1,573.36
	(5) State Lands—Sale	485.80
	(6) Sale Swamp Lands	1,877.90
	(7) Unclaimed Estates	2,938.36
	(8) Interest on School Fund	565,135.52

	(9) Unclaimed Fees	3,430.34
	(10) Show Licenses	1,080.00
	(11) Railroad Licenses	7,000.00
	Total	\$670,405.54
27. Soldiers' Monument	(1) Earnings	\$9,619.75
28. Purdue University	(1) Federal Aid	\$50,000.00
	(2) Depository Interest	3,179.03
	Total	\$53,179.03
29. Indiana University	(1) Depository Interest	\$534.34
	(2) Endowment Fund Interest	45,363.41
	(3) College Fund Interest	55.99
	(4) Endowment Fund Loans Repaid	70.00
	(5) College Fund Loans Repaid	425.00
	Total	\$46,448.74
30. State Normal	(1) Depository Interest	\$456.47

## 31. Benevolent and Correctional Institutions

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
1. Soldiers' Home.....	\$1,322.14			\$29,425.00	\$30,747.14
2. Orphans' Home.....	535.95				535.95
3. Sanatorium.....	250.32	\$37,001.49	\$845.28		38,097.09
4. Central Hospital.....	2,067.43	10,489.90			12,557.33
5. Eastern Hospital.....	811.83	4,712.40			9,319.39
6. Northern Hospital.....	954.56	6,592.20	3,795.16		7,546.76
7. Southern Hospital.....	481.68	5,981.19	208.00		6,670.87
8. Southeastern Hospital.....	1,708.74	7,402.85			9,111.59
9. Feeble-Minded School.....	902.24		8,523.52		9,425.76
10. Epileptic Village.....	5,840.91	6,633.18			12,474.09
11. Girls' School.....	189.62	39,864.49			40,054.11
12. Boys' School.....	908.45	55,046.06			55,954.51
13. Woman's Prison.....	4,882.92				4,882.92
14. State Prison.....	234,738.63				234,738.63
15. Reformatory.....	407,297.05				407,297.05
16. Penal Farm.....	1,190.27	1,874.01			3,064.28
17. School for Deaf.....	877.54	634.37			1,511.91
18. School for Blind.....	279.76				279.76
19. Industrial Aid for Blind.....	53,009.17				53,009.17
Total.....	\$718,249.21	\$176,232.14	\$13,371.96	\$29,425.00	\$937,278.31

Grand Total Departmental and Institutional Receipts.....	\$3,659,971.20
Taxes on Property.....	8,187,610.83
Poll Taxes.....	375,095.00
Special Taxes.....	1,008,466.15
Loans.....	17,009.76

Total Receipts.....	\$13,248,152.94
Plus Refunds and Transfers.....	10,959.13

	\$13,259,112.07
Less Federal Aid Purdue.....	\$50,000.00
Less Adjutant-General's Receipts.....	8,334.77

Auditor's Net Receipts.....	\$13,200,777.30
Amount Available for State Purposes.....	\$15,408,868.51

TABLE V. DISBURSEMENTS—ANALYSIS—1917

## 1. State Departments

Department	Salaries	Expenses Other Than Salaries	Total
1. Governor.....	\$12,550.00	\$2,068.73	\$14,618.73
2. Lieutenant-Governor....	1,000.00	96.30	1,096.30
3. Secretary of State.....	11,773.00	2,141.00	13,914.00
4. Automobile Department..	15,349.59	14,977.04	30,326.63
5. Auditor of State.....	70,631.52	18,216.78	88,848.30
6. Treasurer of State.....	12,507.80	829.10	13,336.90
7. Attorney-General.....	19,290.00	5,623.36	24,913.36
8. State Superintendent....	14,010.00	7,359.68	21,369.68
9. Board of Education.....	4,739.66	8,009.11	12,748.77
10. Vocational Department..	13,165.10	6,717.81	19,882.91
11. Adjutant-General.....	10,758.94	1,991.99	12,750.93
12. Clerk of Supreme Court..	12,200.00	777.54	12,977.54
13. Reporter of Supreme Court.....	10,550.00	153.14	10,703.14
14. Printing Board.....	4,000.00	3,156.84	7,156.84
15. Election Commission....	2,250.00	477.61	2,727.61
16. Board of Health.....	49,710.54	27,604.29	77,314.83
17. Oil Inspection.....	3,623.97	422.25	4,046.22
18. Board of Charities.....	18,704.73	14,562.72	33,267.45
19. Tax Commission.....	15,696.00	3,353.10	19,049.10
20. Board of Accounts.....	52,543.51	5,806.97	58,350.48
21. Geologist.....	4,620.00	3,797.42	8,417.42
22. Forestry Board.....	2,920.00	2,077.52	4,997.52
23. Entomologist.....	10,678.00	4,845.02	15,523.02
24. Gas Inspector.....	7,075.00	529.90	7,604.90
25. Fish and Game Commissioner.....	34,657.50	31,736.38	66,393.88
26. Industrial Board.....	57,693.32	18,784.75	76,478.07



Department	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries	Salaries		
27. Public Service Commission.....	92,241.21	12,105.94		104,347.15	
28. State Library.....	14,926.20	8,451.91		23,378.11	
29. Law Library.....	3,000.00	2,549.61		5,549.61	
30. Library Commission.....	7,281.93	5,218.07		12,500.00	
31. Legislative Bureau.....	17,510.07	2,959.79		20,469.86	
32. Bureau of Statistics.....	21,053.48	2,163.13		23,216.61	
33. Veterinarian.....	3,200.00	1,796.68		4,996.68	
34. Veterinary Board.....	1,058.40	435.65		1,494.05	
35. Pardon Board.....	1,800.00	438.45		2,238.45	
36. Historical Commission.....	321.53	4,239.18		4,560.71	
37. Battle Flag Commission..	152.80	460.19		612.99	
38. State House Superintendent.....	19,799.43	7,315.37		27,114.80	
39. State House Engineer....	7,556.75	12,526.12		20,082.87	
40. Supreme Court.....	36,597.79	1,636.99		38,234.78	
41. Appellate Court.....	44,280.00	1,205.58		45,485.58	
42. Lunacy Commission.....		153.00		153.00	
43. Board of Pharmacy.....	4,912.33	2,302.50		7,214.83	
44. Medical Board.....	1,150.00	3,221.42		4,371.42	
45. Embalmers' Board.....	1,241.74	573.12		1,814.86	
46. Optometry Board.....	840.00	335.61		1,175.61	
47. Nurses' Board.....	1,008.64	787.75		1,796.39	
48. Printing Court Reports..		6,446.45		6,446.45	
49. Annual and Biennial Reports.....		17,044.01		17,044.01	
50. Fire Marshal.....	23,802.14	7,945.18		31,747.32	
51. Highway Commission....	2,801.20	4,979.72		7,780.92	
Total.....	\$779,233.82	\$293,407.77		\$1,072,641.59	9.0

## 2. Temporary Commissions

1.	State Council of Defense*	\$12,250.20	\$12,250.20
2.	Lincoln Route Commission.....	187.02	187.02
3.	Commission on Taxation..	1,636.49	1,636.49
4.	Mine Codification Commission†.....	203.64	203.64
5.	Woman's Labor Commission.....	520.69	520.69
	Total.....	\$14,798.04	\$14,798.04

## 3. Private Associations Receiving State Aid

1. Horticultural Society....	\$2,084.37	\$2,515.35		\$4,599.72	
2. Dairymen's Association..		500.00		500.00	
3. Stock-Breeders' Association.....		500.00		500.00	

\*The State Council of Defense, which operated during the war, was appointed by the governor in 1917, and its acts were legalized in 1919. (Acts 1919, p. 79)  
†The Mine Codification Commission was created in 1915 to codify the mine laws of the state. (Acts 1915, p. 597)

Department	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries	Salaries		
4. Corn Growers' Association.....		500.00		500.00	
5. Academy of Science.....		1,056.04		1,056.04	
6. Grand Army of Republic..		1,000.00		1,000.00	
7. Historical Society.....		300.00		300.00	
Total.....	\$2,084.37	\$6,371.39		\$8,455.76	.0

## 4. Non-Departmental Services and Charges

1.	State Militia.....		\$108,334.77	\$108,334.77
2.	Riot Fund.....		13,306.02	13,306.02
3.	Armories.....		711.41	711.41
4.	Legislature.....	\$89,442.00	18,088.19	107,530.19
5.	Printing Acts of Legis- lature.....		9,544.63	9,544.63
6.	Repairs on State House...		7,514.76	7,514.76
7.	Salaries of Superior Judges.....	59,208.37		59,208.37
8.	Salaries of Circuit Judges	234,500.00		234,500.00
9.	Salaries of Prosecuting Attorneys.....	33,429.15		33,429.15
10.	Governor's Mansion.....		1,800.00	1,800.00
11.	Foot and Mouth Disease..		85.00	85.00
12.	Hog Cholera.....		9,456.54	9,456.54
13.	Sheep Scab.....		3,999.35	3,999.35
14.	Premiums State Fair....		10,000.00	10,000.00
15.	Arbitration and Mediation.....		239.44	239.44
16.	Sale of State Lands.....		930.10	930.10
17.	Unclaimed Estates.....		855.72	855.72
18.	County Agents.....	33,033.53		33,033.53
19.	Automobile Tags and Badges.....		37,933.46	37,933.46
20.	Automobile Rebates.....		4,164.53	4,164.53
21.	Election Ballots and Expenses.....		13,544.91	13,544.91
22.	Presidential Electors....		644.40	644.40
23.	District Marshals.....		585.70	585.70
24.	Specific Appropriations..		72,448.39	72,448.39
25.	Inauguration Expenses...		169.00	169.00
26.	Coal Investigation.....	150.00		150.00
27.	Legal Services.....	\$495.00		495.00
28.	Oil Conference Expenses..		48.06	48.06
29.	Legal Services— Legislative Session....	2,000.00		2,000.00
30.	Food Production Expense		50.36	50.36
31.	Special Election Expense..		40.70	40.70



## 5. Investments

Department	Salaries	Expenses Other Than Salaries	Total	
1. Common School Fund Principal.....			\$109,566.89	
2. Permanent Endowment Fund.....			20.00	
Total.....			\$109,586.89	.9

## 6. Schools

1. Common School Apportionment.....	\$3,392,316.96			
2. State Aid for Common Schools.....	149,509.68			
3. Vocational Training.....	100,518.54			
Total.....	\$3,642,345.18			30.4

## 7. Universities and Normal School

1. Indiana University.....	\$619,915.92			
2. Purdue University.....	713,897.50			
3. State Normal.....	302,091.30			
Total.....	\$1,635,904.72			13.6

## 8. State Monuments and Memorials

1. Soldiers' Monument.....	\$6,558.85	\$9,563.64	\$16,122.49	
2. Nancy Hanks Cemetery..	900.00	1,011.50	1,911.50	
3. Tippecanoe Battle Ground.....		222.80	222.80	
Total.....	\$7,458.85	\$10,797.94	\$18,256.79	.2

## 9. Forests and Hatcheries

1. State Forests.....	\$4,926.58			
2. State Hatcheries.....	24,386.90			
Total.....	\$29,313.48			.3

## 10. Road Fund

1. Apportionment to Counties.....	\$1,041,112.00			8.7
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## 11. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings and Permanent Improvements	Total	Per Cent of Total
1. Soldiers' Home.....	\$204,055.56	\$14,650.95	\$218,706.51	
2. Orphans' Home.....	121,163.92	1,409.32	122,573.24	
3. Sanatorium.....	71,881.03		71,881.03	
4. Central Hospital.....	407,360.30	8,648.82	416,009.12	
5. Eastern Hospital.....	189,067.68	22,846.06	211,913.74	
6. Northern Hospital.....	222,518.70	7,780.06	230,298.76	

Institution	Maintenance	Lands, Buildings and Permanent Improvements	Total	Per Cent of Total
7. Southern Hospital.....	158,328.87		158,328.87	
8. Southeastern Hospital...	229,584.84		229,584.84	
9. Feeble-Minded School...	202,620.26	5,005.60	207,625.86	
10. Epileptic Village.....	91,249.03	20,169.26	111,418.29	
11. Girls' School.....	89,991.35		89,991.35	
12. Boys' School.....	123,614.11	20,276.11	143,890.22	
13. Woman's Prison.....	39,108.07		39,108.07	
14. State Prison.....	364,547.84	29,564.61	394,112.45	
15. Reformatory.....	618,194.08	12,801.26	630,995.34	
16. Penal Farm.....	140,741.03	24,833.70	165,574.73	
17. School for Deaf.....	93,246.92		93,246.92	
18. School for Blind.....	45,476.46	1,552.16	47,028.62	
19. Industrial Aid for Blind..	63,418.37		63,418.37	
Total.....	\$3,476,168.42	\$169,537.91	\$3,645,706.33	30.4
True Disbursements.....			\$11,984,874.27	100.0
Plus Refunds and Transfers—				
(1) Treasurer of State.....			\$9.50	
(2) State Superintendent.....			98.94	
(3) Geologist.....			8.40	
(4) Public Service Commission.....			2.00	
(5) Governor.....			272.93	
(6) Veterinarian.....			13.80	
(7) Vocational Education.....			33.33	
(8) Automobile Department.....			4.32	
(9) Indiana University.....			33.02	
(10) Purdue University.....			33.02	
(11) State Normal.....			4,186.14	
(12) Soldiers' Home.....			1.40	
(13) Epileptic Village.....			102.00	
(14) Woman's Prison.....			6.00	
(15) Benevolent Fund Taxes.....			3,998.64	
(16) State Taxes.....			1,815.57	
(17) Inheritance Taxes.....			232.80	
(18) Legislature.....			25.00	
Total.....			\$10,876.81	
			\$11,995,751.08	
Less Federal Aid Purdue.....			\$50,000.00	
Less Adjutant-General's Receipts.....			8,334.77	
Auditor's Net Disbursements.....			\$11,937,416.31	
Balance, September 30, 1917.....			\$3,413,117.43	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1917

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1917, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor.....	\$14,618.73	.....
2. Lieutenant-Governor.....	1,096.30	.....
3. Secretary of State.....	13,914.00	368,609.51
4. Automobile Department.....	30,326.63	30,326.63
5. Auditor of State.....	88,848.30	154,720.85
6. Treasurer of State.....	13,336.90	.....
7. Attorney-General.....	24,913.36	.....
8. State Superintendent.....	21,369.68	2,770.20
9. Board of Education.....	12,748.77	.....
10. Vocational Department.....	19,882.91	.....
11. Adjutant-General.....	12,750.93	8,471.76
12. Clerk of Supreme Court.....	12,977.54	12,226.40
13. Reporter of Supreme Court.....	10,703.14	.....
14. Printing Board.....	7,156.84	.....
15. Election Commissioners.....	2,727.61	.....
16. Board of Health.....	77,314.83	6,639.86
17. Oil Inspection Department.....	4,046.22	55,055.35
18. Board of Charities.....	33,267.45	.....
19. Tax Commission.....	19,049.10	.....
20. Board of Accounts.....	58,350.48	.....
21. Geologist.....	8,417.42	.....
22. Forestry Board.....	4,997.52	205.70
23. Entomologist.....	15,523.02	782.00
24. Gas Inspector.....	7,604.90	4,400.00
25. Fish and Game Commissioner.....	66,393.88	97,527.20
26. Industrial Board.....	76,478.07	15,169.38
27. Public Service Commission.....	104,347.15	29,639.89
28. State Library.....	23,378.11	4.00
29. Law Library.....	5,549.61	.....
30. Library Commission.....	12,500.00	.....
31. Legislative Bureau.....	20,469.86	.....
32. Bureau of Statistics.....	23,216.61	.....
33. Veterinarian.....	4,996.68	15,073.80
34. Veterinary Board.....	1,494.05	1,494.00
35. Pardon Board.....	2,238.45	.....
36. Historical Commission.....	4,560.71	250.00
37. Battle Flag Commission.....	612.99	.....
38. State House Superintendent.....	27,114.80	481.17
39. State House Engineer.....	20,082.87	.....
40. Supreme Court.....	38,234.78	.....
41. Appellate Court.....	45,485.58	.....

Department	Total Cost of Department	Collections
42. Lunacy Commission.....	153.00	.....
43. Pharmacy Board.....	7,214.83	9,364.60
44. Medical Board.....	4,371.42	3,819.00
45. Embalmers' Board.....	1,814.86	1,951.00
46. Optometry Board.....	1,175.61	1,178.00
47. Nurses' Board.....	1,796.39	2,000.00
48. Certified Accountants' Board.....	.....	31.32
49. Printing Court Reports.....	6,446.45	.....
50. Annual and Biennial Reports.....	17,044.01	.....
51. Fire Marshal.....	31,747.32	39,637.48
52. Highway Commission.....	7,780.92	.....
Total.....	\$1,072,641.59	\$861,829.10
	861,829.10	
Excess of Cost over Collections.....	\$210,812.49	
53. General Collections—		
(1) Insurance Taxes.....		\$587,108.29
(2) Transportation Taxes.....		13,487.40
(3) Vessel Tonnage Taxes.....		1,560.60
(4) Inheritance Taxes.....		145,901.53
(5) Depository Interest.....		65,651.69
(6) Docket Fees.....		19,327.38
(7) Railroad Liquor Licenses.....		7,000.00
(8) General Fund Miscellaneous.....		1,905.19
Total.....		\$841,942.08
Less Excess Cost of State Departments.....		210,812.49
Available for General Government Purposes.....		\$631,129.59
54. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts.....		\$9,619.75
(2) Automobile Tags and Rebates.....		42,097.99
Total Available for General Government Purposes.....		\$682,847.33
55. General Government Costs—		
(1) Temporary Commissions.....		\$14,798.04
(2) Private Associations.....		8,455.76
(3) Non-Departmental Charges.....		766,753.49

(4) State Monuments and Memorials .....	18,256.79
(5) State Forests and Hatcheries .....	29,313.48
Total .....	\$837,577.56
Less Amount Available for General Government .....	\$682,847.33
Amount to be Paid from Property Taxes or Loans .....	\$154,730.23
Amount Received from Loans .....	17,009.76
Amount to be Paid from Property Taxes .....	\$137,720.47
Net Assessed Valuation in 1917 .....	\$2,060,420,218
Necessary Levy on General Property .....	$\frac{3}{4}$ c on \$100
Amount Produced by $\frac{3}{4}$ c levy .....	\$154,532.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.

1. Investments .....	\$109,586.89
2. Schools .....	3,642,345.18
3. Universities .....	1,635,904.72
4. County Road Fund .....	1,041,112.00
5. Benevolent Institutions .....	3,645,706.33
Total .....	\$10,074,655.12

## ANALYSIS

For the Fiscal Year ending September 30, 1918

TABLE I. RECEIPTS—SUMMARY—1918

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1917.....	\$3,413,117.43	
2. Taxes on Property.....	\$7,799,739.97	56.8
3. Poll Taxes.....	404,193.00	3.0
4. Insurance Taxes.....	741,272.22	5.4
5. Transportation Taxes.....	16,422.28	.1
6. Vessel Tonnage Taxes.....	942.33	.0
7. Dog Taxes (Hydrophobia).....	5,626.28	.1
8. Inheritance Taxes.....	539,760.26	3.9
9. Depository Interest.....	109,648.89	.8
10. Interest on Invested Funds.....	619,706.87	4.5
11. Earnings of State Institutions and Property.....	1,190,731.88	8.7
12. Sale of Property.....	37,975.86	.3
13. Federal Aid.....	125,059.97	.9
14. County Aid.....	179,581.75	1.3
15. Fees.....	1,837,602.51	13.4
16. Fines.....	1,615.32	.0
17. Temporary Loans.....	112,002.11	.8
18. Unclaimed Estates.....	4,053.15	.0
19. Miscellaneous Receipts.....	1,995.45	.0
True Receipts.....	\$13,727,930.10	100.0
Plus Refunds and Transfers.....	2,441.54	
True Receipts.....	\$13,730,371.64	
Less Purdue Federal Aid.....	50,000.00	
Auditor's Net Receipts.....	\$13,680,371.64	
Amount Available for State Purposes.....	\$17,093,489.07	

TABLE II. DISBURSEMENTS—SUMMARY—1918

1. State Departments.....	\$1,129,529.58	8.4
2. Temporary Commissions.....	103,958.16	.8
3. Private Associations.....	7,250.05	.0
4. Non-Departmental Charges.....	784,627.79	5.8
5. Schools.....	3,745,902.02	27.9
6. Universities.....	1,716,346.28	12.8
7. Road Fund Apportioned.....	1,235,162.73	9.2
8. State Highways.....	12,725.10	.1
9. Monuments and Memorials.....	14,769.41	.1

		<i>Per Cent of Total</i>
10. Parks and Recreation.....	48,244.93	.4
11. Benevolent Institutions.....	4,642,475.99	34.5
True Disbursements.....	\$13,440,998.04	100.0
Plus Refunds and Transfers.....	2,329.67	
	\$13,443,327.71	
Less Purdue Federal Aid.....	50,000.00	
Auditor's Net Disbursements.....	\$13,393,327.71	
Balance, September 30, 1918.....	\$3,700,161.36	

TABLE III. RECEIPTS—ANALYSIS—1918

1. Taxes on Property—		
(1) General Fund.....	\$1,090,871.47	
(2) Sinking Fund.....	148,390.04	
(3) Benevolent Institutions.....	2,096,645.54	
(4) Common Schools.....	2,841,091.30	
(5) Educational Institutions.....	1,467,908.46	
(6) Vocational Education.....	154,833.16	
Total.....	\$7,799,739.97	56.8
2. Poll Taxes—		
(1) General Fund.....	\$202,096.00	
(2) Common Schools.....	202,097.00	
Total.....	\$404,193.00	3.0
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$694,466.76	
(2) Fire Marshal.....	46,805.46	
Total.....	\$741,272.22	5.4
4. Transportation Taxes.....	\$16,422.28	.1
5. Vessel Tonnage Taxes.....	\$942.33	.0
6. Dog Taxes (Hydrophobia).....	\$5,626.28	.1
7. Inheritance Taxes.....	\$539,760.26	3.9
8. Depository Interest—		
(1) General Fund.....	\$87,794.16	
(2) Purdue University.....	4,481.01	
(3) Indiana University.....	503.35	
(4) State Normal.....	590.51	
(5) Automobile Department.....	16,279.86	
Total.....	\$109,648.89	.8

		Per Cent of Total
9. Interest on Invested Funds—		
(1) Indiana University—Endowment Fund.....	\$45,358.07	
(2) Common School Fund.....	574,195.64	
(3) College Fund.....	150.89	
(4) Permanent Endowment Loan.....	2.27	
Total.....	\$619,706.87	4.5
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$9,898.99	
(2) Industrial Aid for Blind.....	110,879.96	
(3) Benevolent Institutions.....	1,069,952.93	
Total.....	\$1,190,731.88	8.7
11. Sale of Property—		
(1) Military Supplies.....	\$26,987.09	
(2) Court Reports.....	2,907.00	
(3) Acts of Legislature.....	68.00	
(4) Forestry Board—Property.....	174.47	
(5) State House—Junk and Paper.....	488.16	
(6) Fish sold by Fish Commissioner.....	2,788.11	
(7) Historical Commission—Sale of Publications.....	764.62	
(8) College Fund Loan Repaid.....	322.55	
(9) Permanent Endowment Fund—Loan Repaid.....	775.00	
(10) State Lands—Sale.....	1,425.50	
Swamp Lands.....	50.00	
Reclamation.....	1,215.36	
Total.....	\$37,975.86	.3
12. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Vocational Education.....	44,034.97	
(3) Soldiers' Home.....	31,025.00	
Total.....	\$125,059.97	.9
13. County Aid—		
(1) Tubercular Patients—State Hospital.....	\$35,331.64	
(2) Care of Insane.....	36,076.24	
(3) Care of Epileptics.....	4,147.54	
(4) Care of Misdemeanants.....	103,473.72	
(5) Care of Deaf.....	552.61	
Total.....	\$179,581.75	1.3
14. Fees—		
(1) Domestic Corporations—Charters.....	\$138,136.70	
(2) Domestic Corporations—Annual Reports.....	3,470.50	
(3) Foreign Corporations—Admission to State.....	24,262.61	
(4) Foreign Corporations—Annual Reports.....	639.00	
(5) Corporations—Filing with Auditor.....	684.00	
(6) Miscellaneous Certificates.....	77.00	

	Per Cent of Total
(7) Notary Public Commissions.....	4,737.00
(8) Official Commissions.....	79.20
(9) Warrants on Requisition.....	186.00
(10) Trade Marks.....	55.50
(11) Fertilizer Licenses.....	84.00
(12) Certified Copies of Public Records.....	883.20
(13) Car Equipment Agreements.....	675.50
(14) Detectives' Licenses.....	850.00
(15) Notary Fees—Automobiles.....	5,527.75
(16) Commissioners of Deeds.....	20.00
(17) Postage—Mailing Acts of Legislature.....	41.10
(18) Land Fees.....	587.90
(19) Auditor of State—Miscellaneous.....	8.50
(20) Supreme Court (Docket) Fees.....	3,686.70
(21) Appellate Court (Docket) Fees.....	5,231.85
(22) Circuit Courts (Docket) Fees.....	17,538.93
(23) Manuscript Fees.....	4,911.08
(24) Cold Storage Fees.....	410.00
(25) Resident Hunting and Fishing Licenses.....	79,862.90
(26) Non-Resident Hunting Licenses.....	1,065.00
(27) Non-Resident Fishing Licenses.....	3,490.50
(28) Lake Michigan Fishing Licenses.....	330.00
(29) Gas Wells—Plugging.....	6,815.00
(30) Nursery Licenses.....	436.00
(31) Industrial Licenses.....	14,187.00
(32) Transcripts—Industrial Board Records.....	945.65
(33) Watercraft Inspection.....	125.00
(34) Miners' Examination Fees.....	699.00
(35) Authorizing Public Utility Securities.....	20,391.53
(36) Audits and Appraisals of Public Utilities.....	9,098.25
(37) Rendering Plant Licenses.....	4,650.00
(38) Veterinary Licenses.....	1,128.00
(39) Insurance Examiners' Fees and Expenses.....	18,434.30
(40) Insurance Fees.....	85,246.70
(41) Bank Examiners' Fees.....	48,756.05
(42) Building and Loan Fees.....	13,747.74
(43) Certified Public Accountants.....	38.18
(44) Pharmacists.....	1,074.50
(45) Physicians and Surgeons.....	4,106.00
(46) Embalmers.....	1,893.00
(47) Optometrists.....	1,103.00
(48) Nurses.....	2,950.00
(49) Automobile Registration Fees.....	1,298,262.08
(50) Unclaimed Fees (Local Courts).....	3,801.75
(51) Show Licenses.....	2,181.36
Total.....	\$1,837,602.51 13.4



		Per Cent of Total
15. Fines—		
(1) State Library—On lost books .....	\$45.40	
(2) Fish and Game Fines .....	1,569.92	
Total .....	\$1,615.32	.0
16. Temporary Loans—Council of Defense .....	\$112,002.11	.8
17. Unclaimed Estates .....	\$4,053.15	.0
18. Miscellaneous Receipts—		
(1) Council of Defense .....	\$540.32	
(2) Fish and Game Commissioner .....	43.53	
(3) General Fund Miscellaneous .....	1,411.60	
Total .....	\$1,995.45	.0
True Receipts .....	\$13,727,930.10	100.0
Plus Refunds and Transfers—		
(1) State Library .....	\$1.28	
(2) State House Engineer .....	33.64	
(3) State Tax .....	13.72	
(4) Inheritance Tax .....	111.27	
(5) Educational Fund Tax .....	5.38	
(6) Purdue University .....	420.50	
(7) State Normal .....	32.61	
(8) Vocational Taxes .....	52.34	
(9) Federal Vocational Aid—		
Interest .....	235.24	
(10) Vocational Education .....	996.38	
(11) County Agents .....	83.33	
(12) Sinking Fund Taxes .....	1.15	
(13) Common School Taxes .....	18.79	
(14) Fire Marshal .....	24.34	
(15) Governor's Emergency Fund .....	4.20	
(16) Lieutenant-Governor .....	83.33	
(17) Woman's Prison .....	43.19	
(18) Governor .....	273.17	
(19) Benevolent Tax .....	7.68	
Total .....	\$2,441.54	
	\$13,730,371.64	
Less Purdue Federal Aid .....	50,000.00	
Auditor's Net Receipts .....	\$13,680,371.64	
Amount Available for State Purposes .....	\$17,093,489.07	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1918

1. Secretary of State .....	(1) Domestic Corporations—	
	—Charters .....	\$138,136.70
	(2) Foreign Corporations—	
	Admissions .....	24,262.61
	(3) Domestic Corporations—	
	—Reports .....	3,470.50
	(4) Foreign Corporations—	
	Reports .....	639.00
	(5) Miscellaneous Certifi-	
	cates .....	77.00
	(6) Notary Public Com-	
	missions .....	4,737.00
	(7) Official Commissions ..	79.20
	(8) Warrants on Requisi-	
	tion .....	186.00
	(9) Trade Marks .....	55.50
	(10) Fertilizer Licenses .....	84.00
	(11) Certified Copies of	
	Records .....	883.20
	(12) Car Equipment Agree-	
	ments .....	675.50
	(13) Detective Licenses .....	850.00
	(14) Notary Fees—Auto	
	Department .....	5,527.75
	(15) Sale Court Reports .....	2,907.00
	(16) Sale Acts of Legislature	
	..	68.00
	(17) Postage—Mailing Acts	
	..	41.10
	(18) Commissioners of Deeds	
	..	20.00
	Total .....	\$182,700.06
2. Automobile Department .....	(1) Automobile Fees .....	\$1,298,262.08
	(2) Depository Interest .....	16,279.86
	Total .....	\$1,314,541.94
3. Auditor of State .....	(1) Land Fees .....	\$587.90
	(2) Corporation Fees .....	684.00
	(3) Miscellaneous Fees .....	8.50
	(4) Insurance Fees .....	85,246.70
	(5) Insurance Examiners'	
	Fees .....	18,434.30
	(6) Bank Examiners' Fees ..	48,756.05
	(7) Building and Loan Fees.	13,747.74
	Total .....	\$167,465.19
4. State Superintendent .....	(1) Manuscript Fees .....	\$4,911.08
5. Vocational Department .....	(1) Federal Aid .....	\$44,034.97
6. Adjutant-General .....	(1) Sale Military Property ..	\$26,987.09



7. Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$3,686.70
	(2) Appellate Court Fees....	5,231.85
Total.....		\$8,918.55
8. Board of Health.....	(1) Cold Storage Fees.....	\$410.00
9. Fish and Game Commissioner	(1) Sale of Fish.....	\$2,788.11
	(2) Resident Hunting and Fishing Licenses.....	79,862.90
	(3) Non-Resident Hunting Licenses.....	1,065.00
	(4) Non-Resident Fishing Licenses.....	3,490.50
	(5) Lake Michigan Fishing Licenses.....	330.00
	(6) Fines.....	1,569.92
	(7) Miscellaneous.....	43.53
Total.....		\$89,149.96
10. Gas Inspector.....	(1) Gas Well Fees.....	\$6,815.00
11. Entomologist.....	(1) Nursery Licenses.....	\$436.00
12. Forester.....	(1) Sale of Wood.....	\$174.47
13. Industrial Board.....	(1) License Fees.....	\$14,187.00
	(2) Transcripts.....	945.65
	(3) Watercraft Inspection..	125.00
	(4) Miners' Examination Fees.....	699.00
Total.....		\$15,956.65
14. Public Service Commission...	(1) Authorizing Securities..	\$20,391.53
	(2) Audits and Appraisals..	9,098.25
Total.....		\$29,489.78
15. State Library.....	(1) Replacement of Books..	\$45.40
16. Veterinarian.....	(1) Rendering Plant Licenses.....	\$4,650.00
	(1) Veterinary Licenses....	\$1,128.00
18. Historical Commission.....	(1) Sale of Books.....	\$764.62
19. State House Superintendent..	(1) Paper and Junk.....	\$488.16
20. Board of Pharmacy.....	(1) Examination Fees.....	\$1,074.50
21. Medical Board.....	(1) Examination Fees.....	\$4,106.00
22. Embalmers.....	(1) Examination Fees.....	\$1,893.00
23. Optometrists.....	(1) Examination Fees.....	\$1,103.00
24. Nurses.....	(1) Examination Fees.....	\$2,950.00
25. Certified Accountants.....	(1) Examination Fees.....	\$38.18
26. Council of Defense.....	(1) Miscellaneous Receipts..	\$540.32
27. General Receipts.....	(1) Docket Fees—Local Courts.....	\$17,538.93
	(2) Depository Interest....	87,794.16
	(3) General Fund Miscellaneous.....	1,411.60

	(4) State Lands—Reclamation.....	1,215.36
	(5) State Lands—Sale.....	1,425.50
	(6) Sale Swamp Lands.....	50.00
	(7) Unclaimed Estates.....	4,053.15
	(8) Interest on School Fund..	574,195.64
	(9) Unclaimed Fees.....	3,801.75
	(10) Show Licenses.....	2,181.36
Total.....		\$693,667.45
28. Soldiers' Monument.....	(1) Earnings and Sales.....	\$9,898.99
29. Purdue University.....	(1) Federal Aid.....	\$50,000.00
	(2) Depository Interest....	4,481.01
Total.....		\$54,481.01
30. Indiana University.....	(1) Depository Interest....	\$503.35
	(2) Endowment Fund Interest.....	45,358.07
	(3) College Fund Interest...	150.89
	(4) Endowment Loan Interest.....	2.27
	(5) College Fund Loan.....	332.55
	(6) Permanent Endowment Loan.....	775.00
Total.....		\$47,122.13
31. Normal School.....	(1) Depository Interest....	\$590.51

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
32. Benevolent and Correctional Institutions					
1. Soldiers' Home.....	\$1,143.78	.....	.....	\$31,025.00	\$32,168.78
2. Orphans' Home.....	239.81	.....	.....	.....	239.81
3. Tuberculosis Hospital.....	505.75	\$35,331.64	\$1,126.07	.....	36,963.46
4. Central Hospital.....	2,971.78	13,956.75	30,060.49	.....	46,989.02
5. Eastern Hospital.....	475.52	4,251.50	15,058.85	.....	19,785.87
6. Northern Hospital.....	582.86	7,852.53	5,300.28	.....	13,735.67
7. Southern Hospital.....	981.08	5,043.55	637.71	.....	6,662.34
8. Southeastern Hospital.....	1,256.18	4,971.91	3,302.80	.....	9,530.89
9. Feeble-Minded School.....	1,098.54	.....	8,410.03	.....	9,508.57
10. Epileptic Village.....	3,732.74	4,147.54	104.00	.....	7,984.28
11. Girls' School.....	151.98	41,981.78	.....	.....	42,133.76
12. Boys' School.....	467.74	57,189.02	.....	.....	57,656.76
13. Woman's Prison.....	5,381.77	.....	.....	.....	5,381.77
14. State Prison.....	721,191.00	.....	.....	.....	721,191.00
15. Reformatory.....	242,541.25	.....	.....	.....	242,541.25
16. Penal Farm.....	22,218.78	4,302.92	.....	.....	26,521.70
17. School for Deaf.....	770.05	552.61	.....	.....	1,322.66
18. School for Blind.....	241.49	.....	.....	.....	241.49
19. Industrial Aid for Blind.....	110,879.96	.....	.....	.....	110,879.96
Total.....	\$1,116,832.66	\$179,581.75	\$64,000.23	\$31,025.00	\$1,391,439.64

Grand Total Departmental and Institutional Receipts.....	\$4,107,971.65
Taxes on Property.....	7,799,739.97
Poll Taxes.....	404,193.00
Special Taxes.....	1,304,023.37
Loans.....	112,002.11
Plus Refunds and Transfers.....	2,441.54

	\$13,730,371.64
Less Purdue Federal Aid.....	50,000.00

Auditor's Net Receipts.....\$13,680,371.64

TABLE V. DISBURSEMENTS—ANALYSIS—1918

## 1. State Departments

Department	Salaries	Expenses Other Than Salaries	Total
1. Governor.....	\$12,585.00	\$1,866.71	\$14,451.71
2. Lieutenant-Governor.....	1,000.00	.....	1,000.00
3. Secretary of State.....	11,902.00	1,629.84	13,531.84
4. Automobile Department.....	15,856.75	21,688.10	37,544.85
5. Auditor of State.....	79,553.29	21,073.77	100,627.06
6. Treasurer of State.....	11,200.00	630.74	11,830.74
7. Attorney-General.....	20,025.25	6,659.92	26,685.17
8. State Superintendent.....	14,100.00	4,346.87	18,446.87
9. Board of Education.....	7,010.38	14,168.15	21,178.53
10. Vocational Department.....	13,863.74	3,284.04	17,147.78
11. Adjutant-General.....	8,863.33	678.27	9,541.60
12. Clerk of Supreme Court.....	12,212.50	1,330.36	13,542.86
13. Reporter of Supreme Court.....	10,400.00	129.84	10,529.84
14. Printing Board.....	4,000.00	5,714.37	9,714.37
15. Election Commission.....	1,554.00	.....	1,554.00
16. Board of Health.....	51,506.09	33,418.79	84,924.88
17. Oil Inspection Depart- ment.....	3,263.36	307.21	3,570.57
18. Board of Charities.....	21,236.03	17,330.55	38,566.58
19. Tax Commission.....	10,988.58	5,046.32	22,034.90
20. Board of Accounts.....	45,000.80	7,645.94	52,646.74
21. Geologist.....	6,823.25	1,591.55	8,414.80
22. Forestry Board.....	2,920.00	1,524.94	4,444.94
23. Entomologist.....	10,108.16	4,991.65	15,099.81
24. Gas Inspector.....	9,190.00	769.40	9,959.40
25. Fish and Game Com- missioner.....	31,375.00	36,379.70	67,754.70
26. Industrial Board.....	63,803.30	19,843.90	83,647.20
27. Public Service Com- mission.....	98,784.49	19,988.22	118,772.71
28. State Library.....	14,919.82	8,733.94	23,653.76
29. Law Library.....	2,400.00	2,535.47	4,935.47

Department	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries	Salaries		
30. Library Commission.....	6,441.33	6,058.67	12,500.00		
31. Legislative Bureau.....	7,925.46	2,264.17	10,189.63		
32. Employment Office.....	7,200.00	1,774.95	8,974.95		
33. Veterinarian.....	14,394.67	4,907.33	19,302.00		
34. Veterinary Board.....	804.29	329.38	1,133.67		
35. Pardon Board.....	1,800.00	643.18	2,443.18		
36. Historical Commission.....	810.00	4,394.94	5,204.94		
37. State House Superinten- dent.....	20,172.22	15,386.26	35,558.48		
38. State House Engineer.....	6,768.63	13,124.92	19,893.55		
39. Supreme Court.....	34,629.03	2,148.53	36,777.56		
40. Appellate Court.....	43,200.00	2,240.88	45,440.88		
41. Lunacy Commission.....		81.00	81.00		
42. Pharmacy Board.....	6,587.87	1,580.48	8,168.35		
43. Medical Board.....	3,150.00	1,292.04	4,442.04		
44. Embalmers' Board.....	1,320.98	607.05	1,928.03		
45. Optometry Board.....	773.64	313.12	1,086.76		
46. Nurses' Board.....	1,054.00	822.32	1,876.32		
47. Printing Court Reports.....		4,178.52	4,178.52		
48. Departmental Reports.....		5,117.06	5,117.06		
49. Printing Year Book.....		10,050.25	10,050.25		
50. Fire Marshal.....	24,713.89	10,283.79	34,997.68		
51. Highway Commission.....	7,581.98	6,849.07	14,431.05		
Total.....	\$791,773.11	\$337,756.47	\$1,129,529.58	8.4	
2. Temporary Commissions					
1. Mental Defectives Com- mittee*.....	\$3,716.69	\$2,758.83	\$6,475.52		
2. Council of Defense.....		97,482.64	97,482.64		
Total.....	\$3,716.69	\$100,241.47	\$103,958.16	.8	
3. Private Associations Receiving State Aid					
1. Horticultural Society.....		\$4,599.95	\$4,599.95		
2. Dairymen's Association.....		394.68	394.68		
3. Stock-breeders' Associa- tion.....		358.38	358.38		
4. Corn Growers' Associa- tion.....		500.00	500.00		
5. Academy of Science.....		1,103.04	1,103.04		
6. Historical Society.....		300.00	300.00		
Total.....		\$7,256.05	\$7,256.05	.0	

\*The Committee on Mental Defectives was first appointed in 1915 to study the problem of mental defectiveness in the state.

## 4. Non-Departmental Services and Charges

Purpose	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries	Salaries		
1. State Militia.....		\$196,646.26	\$196,646.26		
2. Armories.....		7,000.00	7,000.00		
3. Repairs on State House.....		136,319.75	136,319.75		
4. Salaries Superior Judges.....	\$58,860.21		58,860.21		
5. Salaries Circuit Judges.....	234,500.00		234,500.00		
6. Salaries Prosecuting Attorneys.....	33,483.78		33,483.78		
7. Governor's Mansion.....		1,800.00	1,800.00		
8. Glanders.....		130.00	130.00		
9. Premiums State Fair.....		10,000.00	10,000.00		
10. County Agents.....	45,174.86		45,174.86		
11. Automobile Tags and Badges.....		48,073.35	48,073.35		
12. Automobile Rebates.....		3,252.86	3,252.86		
13. Unclaimed Estates.....		162.50	162.50		
14. Registering Soldiers.....		6,163.41	6,163.41		
15. Legal Services.....	500.00		500.00		
16. Survey State Institutions.....		2,385.26	2,385.26		
17. Emergency Fund Com- mittee.....		175.55	175.55		
Total.....	\$372,518.85	\$412,108.94	\$784,627.79	5.8	

## 5. Schools

1. Common School Apportionment.....	\$3,475,760.82				
2. State Aid for Common Schools.....	152,118.58				
3. Vocational Training.....	118,022.62				
Total.....	\$3,745,902.02			27.9	

## 6. Universities and Normal School

1. Indiana University.....	\$632,717.05				
2. Purdue University.....	737,105.29				
3. State Normal.....	346,523.94				
Total.....	\$1,716,346.28			12.8	

## 7. Road Fund

1. Apportioned to Counties.....	\$1,235,162.73			9.2	
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## 8. State Highways

1. Construction of Highways.....	\$11,454.06				
2. Highway Equipment.....	766.63				
3. Highway Inspection.....	504.41				
Total.....	\$12,725.10			.1	

## 9. State Monuments and Memorials

Department	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
1. Soldiers' Monument	\$5,406.70	\$7,931.31	\$13,338.01	
2. Nancy Hanks Cemetery	900.00	306.20	1,206.20	
3. Tippecanoe Battle Ground		225.20	225.20	
Total	\$6,306.70	\$8,462.71	\$14,769.41	.1

## 10. Forests, Parks and Hatcheries

1. State Parks	\$20,000.00	\$20,000.00	
2. State Forests	2,999.55	2,999.55	
3. State Hatcheries	25,245.38	25,245.38	
Total	\$48,244.93	\$48,244.93	.4

## 11. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings and Permanent Improvements	Total	
1. Soldiers' Home	\$187,495.18	\$4,331.70	\$191,826.88	
2. Orphans' Home	116,722.09	955.41	117,677.50	
3. Tuberculosis Hospital	72,795.30	5,706.91	78,502.21	
4. Central Hospital	420,682.05	48,736.19	469,418.24	
5. Eastern Hospital	183,847.20	8,431.78	192,278.98	
6. Northern Hospital	218,809.17	6,294.02	225,103.19	
7. Southern Hospital	162,212.60		162,212.60	
8. Southeastern Hospital	239,047.32	58,314.66	297,361.98	
9. Feeble-Minded School	226,384.72	56,513.60	282,898.32	
10. Epileptic Village	96,309.76	31,516.50	127,826.26	
11. Girls' School	93,451.58	43,799.54	137,251.12	
12. Boys' School	123,619.06	32,846.58	156,465.64	
13. Woman's Prison	32,756.73		32,756.73	
14. State Prison	1,175,784.14	5,859.90	1,181,644.04	
15. Reformatory	515,438.72	34,907.98	550,346.70	
16. Penal Farm	134,120.43	36,041.09	170,161.52	
17. School for Deaf	91,804.84		91,804.84	
18. School for Blind	45,348.34	5,710.97	51,059.31	
19. Industrial Aid for Blind	125,879.87		125,879.87	
Total	\$4,262,509.16	\$379,966.83	\$4,642,475.99	34.5
True Disbursements			\$13,440,998.04	100.0
Plus Refunds and Transfers—				
(1) State House Alteration		\$273.17		
(2) State Library		1.28		
(3) State House Engineer		33.64		
(4) State Tax		13.72		

(5) Inheritance Tax	111.27
(6) Benevolent Fund Taxes	7.68
(7) Educational Fund Taxes	5.38
(8) Purdue University	420.50
(9) State Normal	32.61
(10) Vocational Taxes	52.34
(11) Federal Vocational Aid— Interest	235.24
(12) Vocational Education	996.38
(13) County Agents	83.33
(14) Sinking Fund Taxes	1.15
(15) Common School Taxes	18.79
(16) Woman's Prison	43.19
Total	2,329.67

\$13,443,327.71

Less Purdue Federal Aid 50,000.00

Auditor's Net Disbursements \$13,393,327.71

Balance, September 30, 1918. \$3,700,161.36

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1918

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1918, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor	\$14,451.71	
2. Lieutenant-Governor	1,000.00	
3. Secretary of State	13,531.84	182,700.06
4. Automobile Department	37,544.85	37,544.85
5. Auditor of State	100,627.06	167,465.19
6. Treasurer of State	11,830.74	
7. Attorney-General	26,685.17	
8. State Superintendent	18,446.87	4,911.08
9. Board of Education	21,178.53	
10. Vocational Department	17,147.78	8,573.89
11. Adjutant-General	9,541.60	26,987.09
12. Clerk of Supreme Court	13,542.86	8,918.55
13. Reporter of Supreme Court	10,529.84	
14. Printing Board	9,714.37	
15. Election Commissioners	1,554.00	
16. Board of Health	84,924.88	6,036.28
17. Oil Inspection Department	3,570.57	
18. Board of Charities	38,566.58	
19. Tax Commission	22,034.90	

Department	Total Cost of Department	Collections
20. Board of Accounts.....	52,646.74	.....
21. Geologist.....	8,414.80	.....
22. Forestry Board.....	4,444.94	174.47
23. Entomologist.....	15,099.81	436.00
24. Gas Inspector.....	9,959.40	6,815.00
25. Fish and Game Commissioner.....	67,754.70	89,149.96
26. Industrial Board.....	83,647.20	15,956.65
27. Public Service Commission.....	118,772.71	29,489.78
28. State Library.....	23,653.76	45.40
29. Law Library.....	4,935.47	.....
30. Library Commission.....	12,500.00	.....
31. Legislative Bureau.....	10,189.63	.....
32. Employment Office.....	8,974.95	.....
33. Veterinarian.....	19,302.00	4,650.00
34. Veterinary Board.....	1,133.67	1,128.00
35. Pardon Board.....	2,443.18	.....
36. Historical Commission.....	5,204.94	764.62
37. State House Superintendent.....	35,558.48	488.16
38. State House Engineer.....	19,893.55	.....
39. Supreme Court.....	36,777.56	.....
40. Appellate Court.....	45,440.88	.....
41. Lunacy Commission.....	81.00	.....
42. Pharmacy Board.....	8,168.35	1,074.50
43. Medical Board.....	4,442.04	4,106.00
44. Embalmers' Board.....	1,928.03	1,893.00
45. Optometry Board.....	1,086.76	1,103.00
46. Nurses' Board.....	1,876.32	2,950.00
47. Board Certified Accountants.....	.....	38.18
48. Printing Court Reports.....	4,178.52	.....
49. Departmental Reports.....	5,117.06	.....
50. Printing Year Book.....	10,050.25	.....
51. Fire Marshal.....	34,997.68	46,805.46
52. Highway Commission.....	14,431.05	.....
Total.....	\$1,129,529.58	\$650,205.17
	650,205.17	
Excess of Cost over Collections.....	\$479,324.41	
53. General Receipts—		
(1) Insurance Taxes.....		\$694,466.76
(2) Transportation Taxes.....		16,422.28
(3) Vessel Tonnage Taxes.....		942.33
(4) Depository Interest.....		87,794.16
(5) Docket Fees.....		17,538.93
(6) General Fund Miscellaneous.....		1,411.60
Total.....		\$818,576.06
Less Excess Cost of State Departments.....		479,324.41
Available for General Government Purposes.....		\$339,251.65

Department	Total Cost of Department	Collections
54. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts.....		\$9,898.99
(2) Automobile Tags and Rebates.....		51,326.21
(3) State Council of Defense.....		540.32
Total Available for General Government Purposes.....		\$401,017.17
55. General Government Costs—		
(1) Temporary Commissions.....	\$103,958.16	
(2) Private Associations.....	7,256.05	
(3) Non-Departmental Charges.....	784,627.79	
(4) State Monuments and Memorials.....	14,769.41	
(5) Parks and Recreation.....	48,244.93	
Total.....		\$958,856.34
Less Amount Available for General Government.....		\$401,017.17
Amount to be Paid from Property Taxes on Loans.....		\$557,839.17
Amount Received from Loans.....		112,002.11
Amount to be Paid from Property Taxes.....		\$445,837.06
Net Assessed Valuation in 1918.....		\$2,124,951,446
Necessary Levy on General Property.....	2½c	
Amount Produced by 2½c Levy.....		\$478,114.00
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.		
1. Schools.....	\$3,745,902.02	
2. Universities.....	1,716,346.28	
3. County Road Fund.....	1,235,162.73	
4. State Highways.....	12,725.10	
5. Benevolent Institutions.....	4,642,475.99	
Total.....		\$11,352,612.12



## ANALYSIS

For the Fiscal Year ending September 30, 1919



TABLE I. RECEIPTS—SUMMARY—1919

		Per Cent of Total
1. Balance on Hand October 1, 1918.....	\$3,700,161.36	
2. Taxes on Property.....	\$7,678,837.48	53.9
3. Poll Taxes.....	384,782.00	2.7
4. Insurance Taxes.....	893,982.43	6.3
5. Transportation Taxes.....	19,892.85	.1
6. Vessel Tonnage Taxes.....	1,385.34	.0
7. Dog Taxes (Hydrophobia).....	3,858.58	.0
8. Inheritance Taxes.....	441,174.35	3.1
9. Depository Interest.....	115,166.59	.8
10. Interest on Invested Funds.....	641,212.80	4.5
11. Earnings of State Institutions and Property.....	1,543,671.35	10.8
12. Sale of Property.....	20,083.01	.2
13. Federal Aid.....	129,452.23	.9
14. County Aid.....	189,110.67	1.3
15. Fees.....	2,182,209.02	15.3
16. Fines.....	3,316.11	.0
17. Unclaimed Estates.....	9,251.62	.1
18. Miscellaneous Receipts.....	4,310.17	.0
True Receipts.....	\$14,261,696.60	100.0
Plus Refunds, Transfers and Advance- ments.....	15,934.35	
	\$14,277,630.95	
Less Purdue Federal Aid.....	50,000.00	
Less Venereal Disease Federal Aid..	2,068.07	
Auditor's Net Receipts.....	\$14,225,562.88	
Amount Available for State Purposes.....	\$17,925,724.24	

TABLE II. DISBURSEMENTS—SUMMARY—1919

1. State Departments.....	\$1,229,489.31	8.8
2. Temporary Commissions.....	122,452.67	.9
3. Private Associations.....	9,668.28	.1
4. Non-Departmental Charges.....	925,303.10	6.6
5. Interest on Loans.....	27.11	.0
6. Schools.....	3,861,138.12	27.6
7. Universities.....	2,031,174.92	14.5
8. Road Fund.....	1,418,096.00	10.1
9. State Highways.....	88,848.73	.6
10. Monuments and Memorials.....	15,442.66	.1

		Per Cent of Total
11. Parks and Recreation.....	38,996.89	.3
12. Benevolent Institutions.....	4,259,324.16	30.4
True Disbursements.....	\$13,999,961.95	100.0
Plus Refunds, Transfers and Advancements.....	2,979.02	
True Disbursements.....	\$14,002,940.97	
Less Purdue Federal Aid.....	50,000.00	
Less Venereal Disease Federal Aid.....	2,068.07	
Auditor's Net Disbursements.....	\$13,950,872.90	
Balance, September 30, 1919.....	\$3,974,851.34	

TABLE III. RECEIPTS—ANALYSIS—1919

1. Taxes on Property—		
(1) General Fund.....	\$850,696.15	
(2) Sinking Fund.....	1,176.58	
(3) Benevolent Institutions.....	2,194,113.28	
(4) Common Schools.....	2,986,608.50	
(5) Educational Institutions.....	1,535,840.68	
(6) Vocational Education.....	110,402.29	
Total.....	\$7,678,837.48	53.9
2. Poll Taxes—		
(1) General Fund.....	\$192,391.00	
(2) Common Schools.....	192,391.00	
Total.....	\$384,782.00	2.7
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$840,973.46	
(2) Fire Marshal.....	53,008.97	
Total.....	\$893,982.43	6.3
4. Transportation Taxes.....	\$19,892.85	.1
5. Vessel Tonnage Taxes.....	\$1,385.34	.0
6. Dog Taxes (Hydrophobia).....	\$3,858.58	.0
7. Inheritance Taxes.....	\$441,174.35	3.1
8. Depository Interest—		
(1) General Fund.....	\$92,371.73	
(2) Purdue University.....	4,785.97	
(3) Indiana University.....	1,010.51	
(4) State Normal.....	424.92	
(5) Automobile Department.....	16,573.46	
Total.....	\$115,166.59	.8

		Per Cent of Total
9. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$45,358.06	
(2) Common School Fund.....	595,854.74	
Total.....	\$641,212.80	4.5
10. Earnings of State Institutions and Property—		
(1) Rent of State Lands.....	\$1,440.28	
(2) State Parks.....	3,747.55	
(3) Soldiers' Monument.....	10,822.35	
(4) Industrial Aid for Blind.....	104,134.15	
(5) Rent Blind and Deaf Schools—Cantonments.....	19,326.32	
(6) Benevolent Institutions.....	1,404,200.70	
Total.....	\$1,543,671.35	10.8
11. Sale of Property—		
(1) Military Supplies.....	\$12,869.82	
(2) Court Reports.....	4,106.00	
(3) Acts of Legislature.....	164.50	
(4) Forestry Board—Wood.....	48.37	
(5) Conservation Department—Property.....	47.50	
(6) Fish and Game Commissioner—Confiscated Fur.....	20.50	
Property.....	592.96	
(7) Historical Commission—Books.....	25.00	
(8) State Lands—Reclamation.....	759.69	
—Swamp Lands.....	135.00	
Sale.....	587.50	
(9) State House—Paper and Junk.....	726.17	
Total.....	\$20,083.01	.2
12. Federal Aid—		
(1) Venereal Diseases.....	\$2,068.07	
(2) Purdue University.....	50,000.00	
(3) Vocational Education.....	55,659.16	
(4) Soldiers' Home.....	21,725.00	
Total.....	\$129,452.23	.9
13. County Aid—		
(1) Contributions for State Highways.....	\$591.43	
(2) Tubercular Patients—State Sanatorium.....	34,438.90	
(3) Care of Insane.....	37,276.37	
(4) Care of Epileptics.....	3,577.77	
(5) Care of Misdemeanants.....	113,195.68	
(6) Care of Deaf.....	35.52	
Total.....	\$189,110.67	1.3
14. Fees—		
(1) Domestic Corporations—Charters.....	\$188,052.92	
(2) Domestic Corporations—Annual Reports...	3,449.00	

(3) Foreign Corporations—Admission to State..	27,386.73
(4) Foreign Corporations—Annual Reports.....	675.00
(5) Corporations—Filing with Auditor.....	946.00
(6) Miscellaneous Certificates.....	73.00
(7) Notary Public Commissions.....	3,859.00
(8) Official Commissions.....	606.60
(9) Warrants on Requisition.....	180.00
(10) Trade Marks.....	112.50
(11) Fertilizer Licenses.....	101.00
(12) Certified Copies of Public Records.....	911.90
(13) Car Equipment Agreements.....	348.40
(14) Detectives' Licenses.....	300.00
(15) Notary Public Fees—	
Automobile Department.....	6,521.25
(16) Commissioners of Deeds.....	5.00
(17) Postage for Mailing Acts of Legislature.....	45.50
(18) Lobby Licenses.....	148.00
(19) Land Fees.....	2,963.00
(20) Miscellaneous Auditor's Fees.....	4.50
(21) Supreme Court (Docket) Fees.....	3,275.02
(22) Appellate Court (Docket) Fees.....	7,841.95
(23) Circuit Courts (Docket) Fees.....	16,693.42
(24) Manuscript Fees.....	4,884.09
(25) Cold Storage Fees.....	400.00
(26) Water Analysis.....	2,290.00
(27) Resident Hunting and Fishing Licenses.....	84,774.20
(28) Non-Resident Hunting Licenses.....	931.50
(29) Non-Resident Fishing Licenses.....	4,868.60
(30) Lake Michigan Fishing Licenses.....	480.00
(31) Scientific Permits.....	11.00
(32) Gas Wells—Plugging.....	2,700.00
(33) Nursery Licenses.....	648.15
(34) Industrial Licenses.....	15,328.00
(35) Transcripts Industrial Board Records.....	974.00
(36) Water Craft Inspection.....	185.00
(37) Miners' Examination Fees.....	398.00
(38) Employment Agencies.....	494.10
(39) Authorizing Public Utility Securities.....	24,851.23
(40) Audits and Appraisals of Public Utilities.....	8,833.26
(41) Rendering Plant Licenses.....	6,513.00
(42) Veterinary Licenses.....	40.00
(43) Insurance Examiners' Fees and Expenses.....	23,073.59
(44) Insurance Fees.....	93,720.30
(45) Bank Examiners' Fees.....	31,856.39
(46) Building and Loan Fees.....	14,932.50
(47) Loan and Credit Fees.....	20,100.00
(48) Miscellaneous Bank Fees.....	1,807.20
(49) Certified Public Accountants.....	11.88
(50) Pharmacists.....	9,624.00
(51) Physicians and Surgeons.....	5,158.00
(52) Embalmers.....	1,769.00

		Per Cent of Total
(53) Optometrists.....	1,062.10	
(54) Nurses.....	2,090.00	
(55) Automobile Registration Fees.....	1,545,329.00	
(56) Unclaimed Fees (Local Courts).....	5,181.35	
(57) Show Licenses.....	2,389.89	
Total.....	\$2,182,209.02	15.3
15. Fines—		
(1) State Library—On Books.....	\$6.11	
(2) Fish and Game Fines.....	3,310.00	
Total.....	\$3,316.11	.0
16. Unclaimed Estates.....	\$9,251.62	.1
17. Miscellaneous Receipts—		
(1) General Fund Miscellaneous.....	\$1,741.72	
(2) Council of Defense.....	2,568.45	
Total.....	\$4,310.17	.0
Grand Total of All Receipts.....	\$14,261,696.60	100.0
Plus Refunds, Transfers and Advancements—		
(1) Board of Education.....	\$25.00	
(2) Library.....	4.94	
(3) Conservation Department.....	1.35	
(4) Fish and Game Commissioner.....	159.20	
(5) State Tax.....	1,716.70	
(6) Taxes Transferred.....	182.20	
(7) State Normal.....	310.42	
(8) Vocational Depository Interest.....	655.28	
(9) Alteration of State House.....	18.90	
(10) Epileptic Village.....	21.00	
(11) Emergency Fund.....	1.53	
(12) Employment Commission.....	322.55	
(13) Fire Marshal.....	38.79	
(14) Attorney-General.....	51.75	
(15) Eastern Hospital.....	3,461.40	
(16) Northern Hospital.....	2,250.00	
(17) State Prison.....	5,020.00	
(18) State Highways.....	1,656.95	
(19) Orphans' Home.....	36.39	
Total.....	\$15,934.35	
	\$14,277,630.95	
Less Purdue Federal Aid.....	\$50,000.00	
Less Venereal Disease Federal Aid.....	2,068.07	
Auditor's Net Receipts.....	\$14,225,562.88	
Amount Available for State Purposes.....	\$17,925,724.24	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1919

1. Secretary of State.....	(1) Domestic Corporations—Charters.....	\$188,052.92
	(2) Foreign Corporations—Admissions.....	27,386.73
	(3) Domestic Corporations—Reports.....	3,449.00
	(4) Foreign Corporations—Reports.....	675.00
	(5) Miscellaneous—Certificates.....	73.00
	(6) Notary Public Commissions.....	3,859.00
	(7) Official Commissions.....	606.60
	(8) Warrants on Requisition.....	180.00
	(9) Trade Marks.....	112.50
	(10) Fertilizer Licenses.....	101.00
	(11) Certified Copies of Records.....	911.90
	(12) Sale Court Reports.....	4,106.00
	(13) Sale Acts of Legislature.....	164.50
	(14) Car Equipment Agreements.....	348.40
	(15) Detectives' Licenses.....	300.00
	(16) Lobby Licenses.....	148.00
	(17) Commissioners of Deeds.....	5.00
	(18) Postage—Acts of Legislature.....	45.50
	(19) Notary Fees—Automobile Dept.....	6,521.25
	Total.....	\$237,046.30
2. Automobile Department.....	(1) Automobile Fees.....	\$1,545,329.00
	(2) Depository Interest.....	16,573.46
	Total.....	\$1,561,902.46
3. Auditor of State.....	(1) Land Fees.....	\$2,963.00
	(2) Land Rentals.....	1,440.28
	(3) Corporation Fees.....	946.00
	(4) Miscellaneous.....	4.50
	(5) Examiners' Fees and Expenses.....	23,073.50
	(6) Insurance Fees.....	93,720.30
	(7) Examination Fees.....	31,856.39
	(8) Building and Loan Fees.....	14,932.50

	(9)	Loan and Credit Fees ..	20,100.00
	(10)	Miscellaneous Bank Fees ..	1,807.20
		Total .....	\$190,843.76
4.		State Superintendent .....	
	(1)	Manuscript Fees .....	\$4,884.09
5.		Vocational Department .....	
	(1)	Federal Aid .....	\$55,659.16
6.		Adjutant-General .....	
	(1)	Sale Military Property ..	\$12,869.82
7.		Clerk of Supreme Court .....	
	(1)	Supreme Court Fees .....	\$3,275.02
	(2)	Appellate Court Fees .....	7,841.95
		Total .....	\$11,116.97
8.		Board of Health .....	
	(1)	Federal Aid—Venereal Diseases ..	\$2,068.07
	(2)	Cold Storage Fees .....	400.00
	(3)	Water Analysis Fees .....	2,290.00
		Total .....	\$4,758.07
9.		Forestry Board .....	
	(1)	Wood—State Forest .....	\$48.37
10.		Gas Inspector .....	
	(1)	Plugging Gas Wells .....	\$1,330.00
11.		Entomologist .....	
	(1)	Nursery Licenses .....	\$118.00
12.		Fish and Game Commissioner ..	
	(1)	Resident Hunting and Fishing Licenses .....	\$61,278.90
	(2)	Non-Resident Hunting Licenses .....	750.50
	(3)	Non-Resident Fishing Licenses .....	434.70
	(4)	Lake Michigan Fishing Licenses .....	5.00
	(5)	Fines .....	985.00
	(6)	Scientific Permits .....	5.00
	(7)	Sale of Property .....	592.96
	(8)	Confiscated Fur .....	20.50
		Total .....	\$64,072.56
13.		Conservation Department .....	
	(1)	Resident Hunting and Fishing Licenses .....	\$23,495.30
	(2)	Non-Resident Hunting Licenses .....	181.00
	(3)	Non-Resident Fishing Licenses .....	4,433.90
	(4)	Lake Michigan Fishing Licenses .....	475.00
	(5)	Fines .....	2,325.00
	(6)	Scientific Permits .....	6.00
	(7)	Sale of Property .....	47.50
	(8)	Park Receipts .....	3,747.55
	(9)	Gas Well Fees .....	1,370.00
	(10)	Nursery Licenses .....	530.15
		Total .....	\$36,621.40

14.		Industrial Board .....	
	(1)	License Fees .....	\$15,328.00
	(2)	Transcripts .....	974.00
	(3)	Water Craft Inspection ..	185.00
	(4)	Miners' Examination Fees .....	398.00
		Total .....	\$16,885.00
15.		Employment Commission .....	
	(1)	Agency Fees .....	\$494.10
16.		Public Service Commission .....	
	(1)	Authorizing Securities ..	\$24,851.23
	(2)	Audits and Appraisals ..	8,833.26
		Total .....	\$33,684.49
17.		State Library .....	
	(1)	Replacement of Books ..	\$6.11
18.		Veterinarian .....	
	(1)	Rendering Plant Licenses ..	\$4,575.00
19.		Live Stock Sanitary Board ..	
	(1)	Rendering Plant Licenses ..	\$1,938.00
	(2)	Veterinary Licenses .....	40.00
		Total .....	\$1,978.00
20.		Historical Commission .....	
	(1)	Sale of Books .....	\$25.00
21.		State House Superintendent ..	
	(1)	Sale of Paper and Junk ..	\$726.17
22.		Board of Pharmacy .....	
	(1)	Examination Fees .....	\$9,624.00
23.		Medical Board .....	
	(1)	Examination Fees .....	\$5,158.00
24.		Embalmers' Board .....	
	(1)	Examination Fees .....	\$1,769.00
25.		Optometry Board .....	
	(1)	Examination Fees .....	\$1,062.10
26.		Nurses' Board .....	
	(1)	Examination Fees .....	\$2,090.00
27.		Board Certified Accountants ..	
	(1)	Examination Fees .....	\$11.88
28.		Council of Defense .....	
	(1)	Miscellaneous .....	\$2,568.45
29.		Highway Commission .....	
	(1)	County Aid .....	\$591.43
30.		General Receipts .....	
	(1)	Docket Fees—Local Courts .....	\$16,693.42
	(2)	Depository Interest .....	92,371.73
	(3)	General Fund Miscellaneous .....	1,741.72
	(4)	State Lands—Reclamation .....	759.69
	(5)	State Lands—Sale .....	587.50
	(6)	Swamp Lands .....	135.00
	(7)	Unclaimed Estates .....	9,251.62
	(8)	Interest on School Fund ..	595,854.74
	(9)	Unclaimed Fees .....	5,181.35
	(10)	Show Licenses .....	2,389.89
		Total .....	\$724,966.66
31.		Soldiers' Monument .....	
	(1)	Earnings and Sales .....	\$10,822.35
32.		Blind and Deaf Schools .....	
	(1)	Rent as Cantonments .....	\$19,326.32
33.		Purdue University .....	
	(1)	Federal Aid .....	\$50,000.00
	(2)	Depository Interest .....	4,785.97
		Total .....	\$54,785.97

34. Indiana University.....	(1) Depository Interest.....	\$1,010.51
	(2) Endowment Fund Interest.....	45,358.06
	Total.....	\$46,368.57
35. State Normal.....	(1) Depository Interest.....	\$424.92

## 36. Benevolent and Correctional Institutions

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
1. Soldiers' Home.....	\$1,146.34	.....	.....	\$21,725.00	\$22,871.34
2. Orphans' Home.....	210.68	.....	.....	.....	210.68
3. Sanatorium.....	247.72	\$34,433.90	\$1,291.38	.....	35,973.00
4. Central Hospital.....	2,219.18	13,173.65	18,083.61	.....	33,476.44
5. Eastern Hospital.....	936.11	5,633.00	15,804.92	.....	22,394.03
6. Northern Hospital.....	714.21	8,405.91	3,311.50	.....	12,431.62
7. Southern Hospital.....	672.90	4,466.51	724.00	.....	5,863.41
8. Southeastern Hospital.....	748.72	5,597.30	6,799.50	.....	13,145.52
9. Feeble-Minded School.....	565.88	.....	9,278.89	.....	9,844.77
10. Epileptic Village.....	1,235.30	3,577.77	417.14	.....	5,230.21
11. Girls' School.....	93.87	51,370.97	.....	.....	51,464.84
12. Boys' School.....	262.00	59,159.82	.....	.....	59,421.82
13. Woman's Prison.....	4,720.22	.....	.....	.....	4,720.22
14. State Prison.....	1,050,865.82	.....	.....	.....	1,050,865.82
15. Reformatory.....	246,648.08	.....	.....	.....	246,648.08
16. Penal Farm.....	36,118.25	2,664.89	.....	.....	38,783.14
17. School for Deaf.....	908.97	35.52	.....	.....	944.49
18. School for Blind.....	155.51	.....	.....	.....	155.51
19. Industrial Aid for Blind.....	104,134.15	.....	.....	.....	104,134.15
Total.....	\$1,452,623.91	\$188,519.24	\$55,710.94	\$21,725.00	\$1,718,579.09



Grand Total Departmental and Institutional Receipts.....	\$4,837,783.57
Taxes on Property.....	7,678,837.48
Poll Taxes.....	384,782.00
Special Taxes.....	1,360,293.55
Total Receipts.....	\$14,261,696.60
Plus Refunds, Transfers and Advancements.....	15,934.35
	\$14,277,630.95
Less Purdue Federal Aid.....	50,000.00
Less Venereal Disease Federal Aid.....	2,068.07
Auditor's Net Receipts.....	\$14,225,562.88
Amount Available for State Purposes.....	\$17,925,724.24

TABLE V. DISBURSEMENTS—ANALYSIS—1919

## 1. State Department

Department	Salaries	Expenses Other Than Salaries	Total
1. Governor.....	\$13,051.00	\$2,561.46	\$15,612.46
2. Lieutenant-Governor.....	1,000.00	109.95	1,109.95
3. Secretary of State.....	12,638.75	1,983.47	14,622.22
4. Automobile Department.....	21,165.24	24,255.99	45,421.23
5. Auditor of State.....	86,936.50	27,401.58	114,338.08
6. Treasurer of State.....	11,500.00	685.96	12,185.96
7. Attorney-General.....	27,708.15	5,876.27	33,584.42
8. State Superintendent.....	15,130.45	4,640.01	19,770.46
9. Board of Education.....	8,333.12	14,542.59	22,875.71
10. Vocational Department.....	13,483.16	3,674.61	17,157.77
11. Adjutant-General.....	9,310.00	319.80	9,629.80
12. Clerk of Supreme Court.....	12,145.58	1,597.01	13,742.59
13. Reporter of Supreme Court.....	10,400.00	136.08	10,536.08
14. Printing Board.....	4,000.00	2,421.71	6,421.71
15. Board of Health.....	63,430.65	35,637.08	99,067.73
16. Board of Charities.....	20,213.45	16,995.18	37,208.63
17. Tax Commission.....	35,112.19	10,996.02	46,108.21
18. Board of Accounts.....	46,928.56	4,863.50	51,792.06
19. Forestry Board.....	1,459.92	883.58	2,343.50
20. Entomologist.....	3,301.60	1,711.66	5,013.26
21. Geologist.....	2,130.00	982.46	3,112.46
22. Gas Inspector.....	2,190.00	493.87	2,683.87
23. Fish and Game Commissioner.....	13,440.00	18,949.63	32,389.63
24. Conservation Department.....	34,906.16	22,868.34	57,774.50
25. Industrial Board.....	65,478.39	21,188.97	86,667.36
26. Employment Commission.....	13,025.12	1,397.06	14,422.18
27. Public Service Commission.....	110,812.76	25,162.96	135,975.72

Department	Salaries	Expenses Other Than Salaries	Total
28. Insurance Department.....	1,350.00	161.22	1,511.22
29. Bank Department.....		85.00	85.00
30. State Library.....	14,995.48	8,357.65	23,353.13
31. Law Library.....	3,000.00	2,850.94	5,850.94
32. Library Commission.....	7,420.84	5,079.12	12,499.96
33. Legislative Bureau.....	8,007.20	2,707.66	10,714.86
34. Crop Reporting Service.....		59.10	59.10
35. Veterinarian.....	8,668.34	4,281.30	12,949.64
36. Veterinary Board.....	145.00	75.67	220.67
37. Live Stock Sanitary Board.....	8,907.91	2,678.23	11,586.14
38. Pardon Board.....	1,800.00	483.87	2,283.87
39. Historical Commission.....	1,754.35	2,917.80	4,672.15
40. State House Superintendent.....	25,261.13	8,771.02	34,032.15
41. State House Engineer.....	5,555.65	16,493.19	22,048.84
42. Supreme Court.....	36,820.85	1,915.80	38,736.65
43. Appellate Court.....	44,280.00	1,861.45	46,141.45
44. Lunacy Commission.....		135.00	135.90
45. Board of Pharmacy.....	5,922.69	2,775.90	8,698.59
46. Medical Board.....	2,300.00	1,990.34	4,290.34
47. Embalmers' Board.....	1,599.23	738.06	2,337.29
48. Optometry Board.....	869.90	348.02	1,217.92
49. Nurses' Board.....	1,289.92	1,007.85	2,297.77
50. Printing Court Reports.....		4,317.57	4,317.57
51. Printing Year Book.....		10,312.98	10,312.98
52. Fire Marshal.....	24,744.84	10,252.28	34,997.12
53. Highway Commission.....	11,446.72	11,124.69	22,571.41

Total..... \$875,370.80 \$354,118.51 \$1,229,489.31

## 2. Temporary Commissions

1. Mental Defectives.....	\$2,878.65
2. Council of Defense.....	\$119,574.02

Total..... \$122,452.67

## 3. Private Associations Receiving State Aid

1. Horticultural Society.....	\$5,524.48	\$5,524.48
2. Dairymen's Association.....	500.00	500.00
3. Stock-breeders' Associa- tion.....	314.98	314.98
4. Corn Growers' Associa- tion.....	500.00	500.00
5. Academy of Science.....	1,158.15	1,158.15
6. Grand Army of Republic.....	1,370.67	1,370.67
7. Historical Society.....	300.00	300.00
Total.....	\$9,668.28	\$9,668.28



## 4. Non-Departmental Services and Charges

Purpose	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries	Salaries		
1. State Militia.....		\$77,230.04		\$77,230.04	
2. Armories.....		23,420.39		23,420.39	
3. Riots.....		22,900.50		22,900.50	
4. Legislature.....	\$81,975.50	22,506.91		104,482.41	
5. Printing Acts of Legislature.....		15,049.31		15,049.31	
6. Repairs on State House.....		155,672.52		155,672.52	
7. Salaries of Superior Judges.....	60,763.08			60,763.08	
8. Salaries of Circuit Judges.....	237,920.91			237,920.91	
9. Salaries of Prosecuting Attorneys.....	33,751.32			33,751.32	
10. Governor's Mansion.....		1,800.00		1,800.00	
11. Tubercular Cattle.....		4,358.43		4,358.43	
12. Glanders.....		50.06		50.06	
13. Premiums State Fair.....		10,000.00		10,000.00	
14. Survey of State Institutions.....		407.94		407.94	
15. Registering Soldiers.....		2,664.63		2,664.63	
16. Sheriffs' Expenses— Escaped Prisoners.....		34.24		34.24	
17. Unclaimed Estates.....		34.22		34.22	
18. County Agents.....	65,375.53			65,375.53	
19. Automobile Tags and Badges.....		52,554.12		52,554.12	
20. Automobile Rebates.....		4,097.94		4,097.94	
21. Election Expenses.....		10,420.35		10,420.35	
22. Specific Appropriations.....		38,368.91		38,368.91	
23. Legal Services.....	1,125.00			1,125.00	
24. Court Costs Oil Appeals.....		110.00		110.00	
25. Expenses Live Stock Con- ference.....		255.66		255.66	
26. Printing Oil Inspection Bureau.....		156.00		156.00	
27. Codifying Bank Laws.....		700.00		700.00	
28. Printing Food Products Data.....		209.03		209.03	
29. Detective Investigations.....		1,390.56		1,390.56	
Total.....	\$480,911.34	\$444,813.84		\$925,725.18	6.6
5. Interest on Loans					
1. Park Commission Note.....			\$27.11		.0
6. Schools					
1. Common School Apportionment.....		\$3,575,401.03			
2. State Aid for Common Schools.....		159,093.36			
3. Vocational Education.....		126,643.73			
Total.....			\$3,861,138.12		27.6

## 7. Universities and Normal School

Purpose	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries	Salaries		
1. Indiana University.....			\$891,013.71		
2. Purdue University.....			745,521.48		
3. State Normal.....			394,639.73		
Total.....			\$2,031,174.92		14.5
8. Road Fund					
1. Apportioned to Counties.....			\$1,418,096.00		10.1
9. State Highways					
1. Construction of Highways.....			\$61,485.72		
2. Highway Equipment.....			27,363.01		
Total.....			\$88,848.73		.6
10. State Monuments and Memorials					
1. Soldiers' Monument.....			\$14,009.09		
2. Nancy Hanks Cemetery.....			1,198.44		
3. Tippecanoe Battle Ground.....			235.13		
Total.....			\$15,442.66		.1
11. Forests, Parks and Hatcheries					
1. State Parks.....			\$15,972.86		
2. State Forests.....			4,845.91		
3. State Hatcheries.....			18,178.12		
Total.....			\$38,996.89		.3
12. Benevolent and Correctional Institutions					
Institution	Maintenance	Lands, Buildings, and Permanent Improvements		Total	
1. Soldiers' Home.....	\$180,847.55			\$180,847.55	
2. Orphans' Home.....	119,579.27	\$11,447.76		131,027.03	
3. Sanatorium.....	91,926.94			91,926.94	
4. Central Hospital.....	517,181.56	14,734.26		531,915.82	
5. Eastern Hospital.....	247,606.97	27,076.76		274,683.73	
6. Northern Hospital.....	274,809.97	8,151.82		282,961.79	
7. Southern Hospital.....	161,392.45	500.00		161,892.45	
8. Southeastern Hospital.....	266,468.28	3,764.78		270,233.06	
9. Feeble-Minded School.....	272,004.24	4,173.31		276,177.55	
10. Epileptic Village.....	93,129.98	59,572.37		152,702.35	
11. Girls' School.....	112,074.33	6,492.52		118,566.85	
12. Boys' School.....	139,533.37	8,370.18		147,903.55	
13. Woman's Prison.....	37,781.02	729.70		38,510.72	
14. State Prison.....	824,100.73	12,477.23		836,577.96	

Institution	Maintenance	Lands, Buildings and Permanent Improvements	Total	Per Cent of Total
15. Reformatory.....	351,526.08	17,743.56	369,269.64	
16. Penal Farm.....	124,628.63	48,339.08	172,967.71	
17. School for Deaf.....	56,799.36		56,799.36	
18. School for Blind.....	50,582.94	6,478.57	57,061.51	
19. Industrial Aid for Blind..	107,028.17		107,028.17	
20. Feeble-Minded Colony...		270.42	270.42	
Total.....	\$4,029,710.40	\$230,322.32	\$4,259,324.16	30.4
True Disbursements.....			\$13,999,961.95	100.0
Plus Refunds, Transfers and Advancements—				
(1) Board of Education.....		\$25.00		
(2) State Library.....		4.94		
(3) State Tax.....		1,716.70		
(4) Taxes Transferred.....		182.20		
(5) Taxes Refunded.....		6.66		
(6) State Normal.....		310.42		
(7) Vocational Depository Interest		655.28		
(8) Alteration of State House.....		18.90		
(9) Epileptic Village.....		21.00		
(10) Governor.....		1.53		
(11) Orphans' Home.....		36.39	\$2,979.02	
			\$14,002,940.97	
Less Purdue Federal Aid.....			50,000.00	
Less Venereal Disease Federal Aid.....			2,068.07	
Auditor's Net Disbursements.....			\$13,950,872.90	
Balance, September 30, 1919.....			\$3,974,851.34	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1919

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1919, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor.....	\$15,612.46	
2. Lieutenant-Governor.....	1,109.95	
3. Secretary of State.....	14,622.22	\$237,046.30
4. Automobile Department.....	45,421.23	45,421.23
5. Auditor of State.....	114,338.08	190,843.76
6. Treasurer of State.....	12,185.96	
7. Attorney-General.....	33,584.42	
8. State Superintendent.....	19,770.46	4,884.09
9. Board of Education.....	22,875.71	

Department	Total Cost of Department	Collections
10. Vocational Department.....	17,157.77	8,578.88
11. Adjutant-General.....	9,629.80	12,869.82
12. Clerk of Supreme Court.....	13,742.59	11,116.97
13. Reporter of Supreme Court.....	10,536.08	
14. Printing Board.....	6,421.71	
15. Board of Health.....	99,067.73	8,616.65
16. Board of Charities.....	37,208.63	
17. Tax Commission.....	46,108.21	
18. Board of Accounts.....	51,792.06	
19. Forestry Board.....	2,343.50	48.37
20. Entomologist.....	5,013.26	118.00
21. Geologist.....	3,112.46	
22. Gas Inspector.....	2,683.87	1,330.00
23. Fish and Game Commissioner.....	32,389.63	64,072.56
24. Conservation Department.....	57,774.50	36,621.40
25. Industrial Board.....	86,667.36	16,885.00
26. Employment Commission.....	14,422.18	494.10
27. Public Service Commission.....	135,975.72	33,684.49
28. Insurance Department.....	1,511.22	
29. Bank Department.....	85.00	
30. State Library.....	23,353.13	6.11
31. Law Library.....	5,850.94	
32. Library Commission.....	12,499.96	
33. Legislative Bureau.....	10,714.86	
34. Crop Reporting Service.....	59.10	
35. Veterinarian.....	12,949.64	4,575.00
36. Veterinary Board.....	220.67	
37. Live Stock Sanitary Board.....	11,586.14	1,978.00
38. Pardon Board.....	2,283.87	
39. Historical Commission.....	4,672.15	25.00
40. State House Superintendent.....	34,032.15	726.17
41. State House Engineer.....	22,048.84	
42. Supreme Court.....	38,736.65	
43. Appellate Court.....	46,141.45	
44. Lunacy Commission.....	135.00	
45. Board of Pharmacy.....	8,698.59	9,624.00
46. Medical Board.....	4,290.34	5,158.00
47. Embalmers' Board.....	2,337.29	1,769.00
48. Optometry Board.....	1,217.92	1,062.10
49. Nurses' Board.....	2,297.77	2,090.00
50. Board Certified Accountants.....		11.88
51. Printing Court Reports.....	4,317.57	
52. Printing Year Book.....	10,312.98	
53. Fire Marshal.....	34,997.12	53,008.97
54. Highway Commission.....	22,571.41	
Total.....	\$1,229,489.31	\$752,665.85
	752,665.85	
Excess Cost over Collections.....	\$476,823.46	

55. General Collections—	
(1) Insurance Taxes.....	\$840,973.46
(2) Transportation Taxes.....	19,892.85
(3) Vessel Tonnage Taxes.....	1,385.34
(4) Depository Interest.....	92,371.73
(5) Docket Fees.....	16,693.42
(6) General Fund Miscellaneous.....	1,741.72
Total.....	\$973,058.52
Less Excess Cost of State Departments.....	470,823.46
Available for General Government Purposes.....	\$496,235.06
56. Other Non-Tax Revenue Available—	
(1) Soldiers' Monument Receipts.....	\$10,822.35
(2) Automobile Tags and Rebates.....	56,652.06
(3) Council of Defense.....	2,568.45
Total Available for General Government Purposes.....	\$566,277.92
57. General Government Costs—	
(1) Temporary Commissions.....	\$122,452.67
(2) Private Associations.....	9,668.28
(3) Non-Departmental Charges.....	925,303.10
(4) Payment of Loans.....	27.11
(5) State Monuments and Memorials.....	15,442.66
(6) Parks and Recreation.....	38,996.89
Total.....	\$1,111,890.71
Less Amount Available for General Government.....	\$566,277.92
Amount to be paid from Property Taxes or Loans.....	\$545,612.79
Amount Received from Loans.....	
Amount to be Paid from Property Taxes.....	\$545,612.79
Net Assessed Valuation in 1919.....	\$5,701,888.589
Necessary Levy on General Property.....	1c
Amount Produced by 1c levy.....	\$570,189.00
The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.	
1. Schools.....	\$3,861,138.12
2. Universities.....	2,031,174.92
3. County Road Fund.....	1,418,096.00
4. State Highways.....	88,848.73
5. Benevolent Institutions.....	4,259,324.16
Total.....	\$11,658,581.93

## ANALYSIS

For the Fiscal Year ending September 30, 1920

TABLE I. RECEIPTS—SUMMARY—1920

		Per Cent of Total
1. Balance on Hand, October 1, 1919.....	\$3,974,851.34	
2. Taxes on Property.....	\$9,153,459.59	52.8
3. Poll Taxes.....	392,394.96	2.3
4. Insurance Taxes.....	1,143,439.98	6.6
5. Transportation Taxes.....	27,134.86	.2
6. Vessel Tonnage Taxes.....	869.52	.0
7. Dog Taxes (Hydrophobia).....	16,381.69	.1
8. Inheritance Taxes.....	486,546.19	2.8
9. Coal Tonnage Taxes.....	18,256.39	.1
10. Depository Interest.....	122,980.15	.7
11. Interest on Invested Funds.....	646,143.18	3.7
12. Earnings of State Institutions and Property.....	1,314,175.21	7.6
13. Sale of Property.....	26,603.06	.1
14. Federal Aid.....	627,361.81	3.6
15. County Aid.....	219,166.38	1.3
16. Fees.....	3,123,202.46	18.0
17. Fines.....	6,505.70	.0
18. Unclaimed Estates.....	12,750.75	.1
19. Miscellaneous Receipts.....	1,184.56	.0
True Receipts.....	\$17,338,556.44	100.0
Plus Refunds, Transfers and Advancements.....	4,688.33	
Auditor's Net Receipts.....	\$17,343,244.77	
Amount Available for State Purposes.....	\$21,318,096.11	

TABLE II. DISBURSEMENTS—SUMMARY—1920

1. State Departments.....	\$1,518,660.14	9.1
2. Temporary Commissions.....	9,070.85	.0
3. Private Associations.....	10,304.79	.1
4. Non-Departmental Charges.....	796,094.62	4.7
5. Investments.....	330,356.78	2.0
6. Interest on Loans.....	141.67	.0
7. Schools.....	4,057,379.60	24.2
8. Universities.....	1,954,753.41	11.7
9. County Road Fund.....	108,893.29	.6
10. State Highways.....	2,422,025.06	14.5
11. Monuments and Memorials.....	21,310.87	.1
12. Parks and Recreation.....	47,703.23	.3
13. Benevolent Institutions.....	5,471,429.77	32.7
True Disbursements.....	\$16,748,124.08	100.0
Plus Refunds, Transfers and Advancements.....	1,574.66	
Auditor's Net Disbursements.....	\$16,749,698.74	
Balance, September 30, 1920.....	\$4,568,397.37	

TABLE III. RECEIPTS—ANALYSIS—1920

(Index figures refer to Notes on page 230)

		Per Cent of Total
1. Taxes on Property—		
(1) General Fund.....	\$999,493.95	
(2) Benevolent Institutions.....	2,243,648.24	
(3) Common Schools.....	3,026,180.78	
(4) Educational Institutions.....	1,591,873.42	
(5) Vocational Education.....	113,921.74	
(6) State Highways.....	1,178,341.46	
Total.....	\$9,153,459.59	52.8
2. Poll Taxes—		
(1) General Fund.....	\$196,197.48	
(2) Common Schools.....	196,197.48	
Total.....	\$392,394.96	2.3
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner).....	\$1,111,092.84	
(2) Fire Marshal.....	32,347.14	
Total.....	\$1,143,439.98	6.6
4. Transportation Taxes.....	\$27,134.86	.2
5. Vessel Tonnage Taxes.....	\$869.52	.0
6. Dog Taxes (Hydrophobia).....	\$16,381.69	.1
7. Inheritance Taxes.....	\$486,546.19	2.8
8. Coal Tonnage Taxes.....	\$18,256.39	.1
9. Depository Interest—		
(1) General Fund.....	\$75,476.54	
(2) Purdue University.....	5,376.68	
(3) Indiana University.....	1,754.75	
(4) State Normal.....	475.32	
(5) Vocational Fund.....	7,013.66	
(6) Automobile Department.....	32,883.20	
Total.....	\$122,980.15	.7
10. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$45,376.91	
(2) Common School Fund.....	599,402.73	
(3) Vocational Fund—Liberty Bonds.....	1,363.54	
Total.....	\$646,143.18	3.7
11. Earnings of State Institutions and Property—		
(1) Rent of State Lands.....	\$500.00	
(2) State Parks.....	6,321.35	
(3) Soldiers' Monument.....	16,098.30	
(4) Industrial Aid for Blind.....	114,409.70	
(5) Benevolent Institutions.....	1,176,845.86	
Total.....	\$1,314,175.21	7.6

		Per Cent of Total
12. Sale of Property—		
(1) Military Supplies.....	\$15,622.11	
(2) Court Reports.....	4,877.50	
(3) Acts of Legislature.....	111.48	
(4) Conservation Department—Property Confiscated Fur..	893.55 1,122.05	
(5) College Fund Principal.....	400.00	
(6) Historical Commission—Books.....	106.76	
(7) Common School Principal.....	222.00	
(8) State Lands—Reclamation.....	894.31	
Sale.....	1,644.16	
(9) State House—Paper and Junk.....	709.14	
Total.....	\$26,603.06	.1
13. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Vocational Education.....	69,867.19	
(3) State Highways.....	484,999.06	
(4) Soldiers' Home.....	22,495.56	
Total.....	\$627,361.81	3.6
14. County Aid—		
(1) Contributions for State Highways.....	\$13,607.33	
(2) Tubercular Patients—State Sanatorium.....	27,231.82	
(3) Care of Insane.....	44,103.22	
(4) Care of Epileptics.....	5,300.41	
(5) Care of Misdemeanants.....	128,789.74	
(6) Care of Deaf.....	133.86	
Total.....	\$219,166.38	1.3
15. Fees—		
(1) Domestic Corporations—Charters.....	\$367,631.10	
(2) Domestic Corporations—Annual Reports.....	3,753.00	
(3) Foreign Corporations—Admission to State.....	52,265.04	
(4) Foreign Corporations—Annual Reports.....	720.00	
(5) Corporations—Filing with Auditor.....	1,230.50	
(6) Miscellaneous Certificates.....	186.00	
(7) Notary Public Commissions.....	4,331.00	
(8) Official Commissions.....	107.80	
(9) Warrants on Requisition.....	243.00	
(10) Trade Marks.....	181.50	
(11) Fertilizer Licenses.....	87.00	
(12) Certified Copies of Public Records.....	1,328.40	
(13) Car Equipment Agreements.....	889.50	
(14) Detectives' Licenses.....	550.00	
(15) Lobby Licenses.....	22.00	
(16) Commissioners of Deeds.....	25.00	
(17) Postage for Mailing Acts of Legislature.....	56.17	
(18) Notary Public Fees—Auto Department.....	8,710.25	

		Per Cent of Total
(19) Land Fees.....	944.30	
(20) Supreme Court (Docket) Fees.....	4,109.50	
(21) Appellate Court (Docket) Fees.....	8,616.37	
(22) Circuit Courts (Docket) Fees.....	20,560.35	
(23) Teachers' Examination Fees.....	3,402.00	
(24) Manuscript Fees.....	2,429.20	
(25) Cold Storage Fees.....	410.00	
(26) Water Analysis.....	5,260.00	
(27) Resident Hunting and Fishing Licenses.....	107,979.50	
(28) Non-Resident Hunting Licenses.....	1,395.00	
(29) Non-Resident Fishing Licenses.....	7,449.60	
(30) Lake Michigan Fishing Licenses.....	395.00	
(31) Inspection Certificates.....	980.00	
(32) Scientific Permits.....	20.00	
(33) Gas Wells—Plugging.....	3,825.00	
(34) Nursery Licenses.....	527.00	
(35) Industrial Licenses.....	14,206.00	
(36) Transcripts Industrial Board Records.....	806.35	
(37) Water Craft Inspection.....	190.00	
(38) Miners' Examination Fees.....	151.00	
(39) Employment Agencies.....	525.00	
(40) Authorizing Public Utility Securities.....	70,070.44	
(41) Audits and Appraisals of Public Utilities.....	36,451.43	
(42) Rendering Plant Licenses.....	4,540.10	
(43) Veterinary Licenses.....	606.00	
(44) Inspection of Oil.....	120,784.35	
(45) Insurance Examiners' Fees and Expenses.....	13,038.27	
(46) Insurance Fees.....	110,342.10	
(47) Bank Examiners' Fees.....	35,759.59	
(48) Building and Loan Fees.....	12,926.00	
(49) Loan and Credit Fees.....	26,100.00	
(50) Certified Public Accountants.....	384.19	
(51) Pharmacists.....	2,112.00	
(52) Physicians and Surgeons.....	8,900.00	
(53) Embalmers.....	2,153.40	
(54) Optometrists.....	1,228.63	
(55) Nurses.....	2,830.00	
(56) Automobile Registration Fees.....	2,024,685.00	
(57) Unclaimed Fees (Local Courts).....	8,112.54	
(58) Show Licenses.....	3,164.99	
(59) Coal Dealers' Licenses.....	12,515.00	
Total.....	\$3,123,202.46	18.0
16. Fines—		
(1) State Library—On Books.....	15.70	
(2) Fish and Game Fines.....	6,490.00	
Total.....	\$6,505.70	.0



		Per Cent of Total
17. Unclaimed Estates .....	\$12,750.75	.1
18. Miscellaneous Receipts—		
(1) General Fund Miscellaneous .....	\$123.56	
(2) Highway Department .....	1,061.00	
Total .....	\$1,184.56	.0
True Receipts .....	\$17,338,556.44	100.0
Plus Refunds, Transfers and Advancements—		
(1) Attorney-General .....	\$1,000.10	
(2) Library .....	2.16	
(3) Pardon Board .....	3.50	
(4) Purdue University .....	10.57	
(5) Indiana University .....	10.57	
(6) State Normal .....	35.28	
(7) Library Commission .....	19.35	
(8) General Fund Tax .....	18.87	
(9) Girls' School .....	6.82	
(10) State Prison .....	841.39	
(11) Sanitary Board .....	50.00	
(12) Vocational Tax .....	1.89	
(13) School Fund Tax .....	49.07	
(14) Deficiency School Fund .....	343.99	
(15) Fire Marshal .....	57.44	
(16) Highway Tax .....	36.81	
(17) Highway Commission .....	2,200.52	
Total .....	\$4,688.33	
Auditor's Net Receipts .....	\$17,343,244.77	
Amount Available for State Purposes .....	\$21,318,096.11	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1920

1. Secretary of State .....	(1) Domestic Corporations— —Charters .....	\$367,631.10
	(2) Foreign Corporations— Admissions .....	52,265.04
	(3) Domestic Corporations— —Reports .....	3,753.00
	(4) Foreign Corporations— Reports .....	720.00
	(5) Miscellaneous Certificates .....	186.00
	(6) Notary Public Com- missions .....	4,331.00
	(7) Official Commissions .....	107.80
	(8) Warrants on Requisition .....	243.00

	(9) Trade Marks .....	181.50
	(10) Fertilizer Licenses .....	87.00
	(11) Certified Copies of Records .....	1,328.40
	(12) Sale Court Reports .....	4,877.50
	(13) Sale Acts of Legislature .....	111.48
	(14) Car Equipment Agreements .....	889.50
	(15) Detectives' Licenses .....	550.00
	(16) Lobby Licenses .....	22.00
	(17) Commissioners of Deeds .....	25.00
	(18) Postage—Acts of Legislature .....	56.17
	(19) Notary Public Fees— Auto Dept .....	8,710.25
	Total .....	\$446,075.74
2. Automobile Department .....	(1) Automobile Fees .....	\$2,024,685.00
	(2) Depository Interest .....	32,883.20
	Total .....	\$2,057,568.20
3. Auditor of State .....	(1) Land Fees .....	\$944.30
	(2) Land Rentals .....	500.00
	(3) Corporation Fees .....	1,230.50
	(4) Examiners' Fees and Expenses .....	13,038.27
	(5) Insurance Fees .....	110,342.10
	(6) Examination Fees .....	35,759.59
	(7) Building and Loan Fees .....	12,926.00
	(8) Loan and Credit Fees .....	26,100.00
	Total .....	\$200,840.76
4. State Superintendent .....	(1) Teachers' Examination Fees .....	\$3,402.00
	(2) Manuscript Fees .....	2,429.20
	Total .....	\$5,831.20
5. Vocational Department .....	(1) Federal Aid .....	\$69,867.19
	(2) Depository Interest .....	7,013.66
	(3) Interest—Liberty Bonds .....	1,363.54
	Total .....	\$78,244.39
6. Adjutant-General .....	(1) Sale Military Property .....	\$15,622.11
7. Clerk of Supreme Court .....	(1) Supreme Court Fees .....	\$4,109.50
	(2) Appellate Court Fees .....	8,616.37
	Total .....	\$12,725.87



8. Board of Health.....	(1) Cold Storage Fees.....	\$410.00
	(2) Water Analysis Fees....	5,260.00
	Total.....	\$5,670.00
9. Oil Inspection Department...	(1) Inspection of Oil.....	\$120,784.35
10. Conservation Department....	(1) Resident Hunting and Fishing Licenses.....	\$107,979.50
	(2) Non-Resident Hunting Licenses.....	1,395.00
	(3) Non-Resident Fishing Licenses.....	7,449.60
	(4) Lake Michigan Fishing Licenses.....	395.00
	(5) Fines.....	6,490.00
	(6) Inspection Certificates..	980.00
	(7) Scientific Permits.....	20.00
	(8) Sale of Property.....	893.55
	(9) Confiscated Fur.....	1,122.05
	(10) Park Receipts.....	6,321.35
	(11) Gas Well Fees.....	3,825.00
	(12) Nursery Licenses.....	527.00
	Total.....	\$137,398.05
11. Industrial Board.....	(1) License Fees.....	\$14,206.00
	(2) Transcripts.....	806.35
	(3) Water Craft Inspection..	190.00
	(4) Miners' Examination Fees.....	151.00
	(5) Employment Licenses....	525.00
	Total.....	\$15,878.35
12. Public Service Commission...	(1) Authorizing Securities..	\$70,070.44
	(2) Audits and Appraisals...	36,451.43
	Total.....	\$106,521.87
13. State Library.....	(1) Replacement of Books...	\$15.70
14. Live Stock Sanitary Board...	(1) Rendering Plant Licenses	\$4,540.10
	(2) Veterinary Licenses.....	606.00
	Total.....	\$5,146.10
15. Historical Commission.....	(1) Sale of Books.....	\$106.76
16. State House Superintendent..	(1) Paper and Junk.....	\$709.14
17. Board of Pharmacy.....	(1) Examination Fees.....	\$2,112.00
18. Medical Board.....	(1) Examination Fees.....	\$8,900.00
19. Embalmers' Board.....	(1) Examination Fees.....	\$2,153.40
20. Optometry Board.....	(1) Examination Fees.....	\$1,228.63
21. Nurses' Board.....	(1) Examination Fees.....	\$2,830.00

22. Board Certified Accountants..	(1) Examination Fees.....	\$384.19
23. Highway Commission.....	(1) Federal Aid.....	\$484,999.06
	(2) Miscellaneous.....	1,061.00
	(3) County Aid.....	13,607.33
	Total.....	\$499,667.39
24. Coal and Food Commission...	(1) Coal Dealers' Licenses..	\$12,515.00
25. General Receipts.....	(1) College Fund Principal.	\$400.00
	(2) Common School Fund Principal.....	222.00
	(3) Docket Fees—Local Courts.....	20,560.35
	(4) Depository Interest...	75,476.54
	(5) General Fund, Miscellaneous.....	123.56
	(6) State Lands—Reclamation.....	894.31
	(7) State Lands—Sale.....	1,644.16
	(8) Unclaimed Estates.....	12,750.75
	(9) Interest on School Fund	599,402.73
	(10) Unclaimed Fees.....	8,112.54
	(11) Show Licenses.....	3,164.99
	Total.....	\$722,751.93
26. Soldiers' Monument.....	(1) Earnings and Sales....	\$16,098.30
27. Purdue University.....	(1) Federal Aid.....	\$50,000.00
	(2) Depository Interest...	5,376.68
	Total.....	\$55,376.68
28. Indiana University.....	(1) Depository Interest...	\$1,754.75
	(2) Endowment Fund Interest.....	45,376.91
	Total.....	\$47,131.66
29. State Normal.....	(1) Depository Interest...	\$475.32

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
30. Benevolent and Correctional Institutions					
1. Soldiers' Home.....	\$1,097.60			\$22,495.56	\$23,593.16
2. Orphans' Home.....	219.57				219.57
3. Sanatorium.....	113.35		\$1,682.77		29,027.94
4. Central Hospital.....	3,066.15	\$27,231.82	17,129.45		36,874.00
5. Eastern Hospital.....	2,297.13	5,665.70	15,170.90		23,133.73
6. Northern Hospital.....	1,169.37	8,690.10	3,935.89		13,795.36
7. Southern Hospital.....	341.17	6,597.57	268.00		7,206.74
8. Southeastern Hospital.....	1,212.72	6,471.45	10,337.18		18,021.35
9. Feeble-Minded School.....	1,677.57		11,066.85		12,744.42
10. Epileptic Village.....	1,353.34	5,300.41	418.28		7,072.03
11. Girls' School.....	120.73	57,271.18			57,391.91
12. Boys' School.....	508.53	68,536.86			69,045.39
13. Woman's Prison.....	4,611.75				4,611.75
14. State Prison.....	661,220.85				661,220.85
15. Reformatory.....	353,560.37				353,560.37
16. Penal Farm.....	80,489.01	2,981.70			83,470.71
17. School for Deaf.....	1,255.81	133.86			1,389.67
18. School for Blind.....	264.71				264.71
19. Industrial Aid for Blind.....	114,409.70				114,409.70
20. Feeble-Minded Colony.....	2,256.81				2,256.81
Total.....	\$1,231,246.24	\$205,559.05	\$60,009.32	\$22,495.86	\$1,519,310.17

Grand Total Departmental and Institutional Receipts.....	\$6,100,073.26
Taxes on Property.....	9,153,459.59
Poll Taxes.....	392,394.96
Special Taxes.....	1,692,628.63

True Receipts.....	\$17,338,556.44
Plus Refunds, Transfers and Advancements.....	4,688.33

Auditor's Net Receipts.....\$17,343,244.77

TABLE V. DISBURSEMENTS—ANALYSIS—1920

## 1. State Departments

Department	Salaries	Expenses		Total
		Other Than Salaries		
1. Governor.....	\$13,525.00	\$2,137.21		\$15,662.21
2. Lieutenant-Governor.....	1,000.00			1,000.00
3. Secretary of State.....	13,161.81	3,220.84		16,382.65
4. Automobile Department.....	24,401.42	32,681.64		57,083.06
5. Auditor of State.....	86,732.45	23,487.16		110,219.61
6. Treasurer of State.....	11,500.00	588.41		12,088.41
7. Attorney-General.....	29,500.00	4,681.25		34,181.25
8. State Superintendent.....	19,233.95	8,373.27		27,607.22
9. Board of Education.....	4,698.49	6,009.05		10,707.54
10. Vocational Department.....	17,902.97	3,094.85		20,997.82
11. Adjutant-General.....	8,700.00	824.00		9,524.00
12. Clerk of Supreme Court.....	12,200.00	1,651.65		13,851.65
13. Reporter of Supreme Court.....	10,650.00	133.89		10,783.89
14. Printing Board.....	4,000.00	2,746.06		6,746.06
15. Board of Health.....	91,150.00	50,699.18		141,849.18
16. Oil Inspection Department.....	44,483.79	22,035.18		66,518.97
17. Board of Charities.....	23,112.30	19,113.10		42,225.40
18. Tax Commission.....	64,385.46	14,710.91		79,096.37
19. Board of Accounts.....	27,649.33	2,478.96		30,128.29
20. Conservation Department.....	80,279.76	57,655.60		137,935.36
21. Industrial Board.....	70,778.11	31,083.52		101,861.63
22. Employment Commission.....	23,860.15	2,411.74		26,271.89
23. Public Service Commission.....	125,961.25	34,179.33		160,140.58
24. Insurance Department.....	4,158.35	985.23		5,143.58
25. State Library.....	18,117.34	13,385.28		31,502.62
26. Law Library.....	3,000.00	3,317.26		6,317.26
27. Library Commission.....	7,226.92	6,292.43		13,519.35
28. Legislative Bureau.....	9,296.03	2,144.88		11,440.91
29. Crop Reporting Service.....		144.66		144.66
30. Live Stock Sanitary Board.....	25,334.05	9,588.54		34,922.59
31. Pardon Board.....	1,830.00	579.16		2,409.16

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
32. Historical Commission...	5,118.56	4,735.98	9,854.54	
33. State House Superintendent.....	39,181.52	37,358.40	76,539.92	
34. Supreme Court.....	36,686.67	1,730.07	38,416.74	
35. Appellate Court.....	44,970.00	1,788.65	46,758.65	
36. Memorial Art Commission.....		51.21	51.21	
37. Lunacy Commission.....		90.00	90.00	
38. Board of Pharmacy.....	4,304.95	993.35	5,298.30	
39. Medical Board.....	5,050.00	1,412.29	6,462.29	
40. Embalmers' Board.....	1,346.93	621.59	1,968.52	
41. Optometry Board.....	1,116.39	444.72	1,561.11	
42. Nurses' Board.....	1,246.35	972.39	2,218.74	
43. Printing Court Reports.....		9,068.22	9,068.22	
44. Printing Year Book.....		17,498.30	17,498.30	
45. Fire Marshal.....	25,825.31	13,270.78	39,096.09	
46. Highway Commission.....	12,450.52	13,063.82	25,514.34	
Total.....	\$1,055,126.13	\$463,534.01	\$1,518,660.14	9.1
2. Temporary Commissions				
1. Coal and Food Commission*.....			\$8,949.00	
2. Mental Defectives Committee.....			121.85	
Total.....			\$9,070.85	.0
3. Private Associations Receiving State Aid				
1. Horticultural Society.....		\$5,382.36	\$5,382.36	
2. Dairymen's Association.....		500.00	500.00	
3. Stock-breeders' Association.....		483.29	483.29	
4. Corn Growers' Association.....		1,000.00	1,000.00	
5. Academy of Science.....		941.37	941.37	
6. Grand Army of Republic.....		1,997.77	1,997.77	
Total.....		\$10,304.79	\$10,304.79	.1
4. Non-Departmental Services and Charges				
1. State Militia.....		\$48,842.74	\$48,842.74	
2. Riot.....		110,172.61	110,172.61	
3. Legislature.....	\$21,613.10	17,379.77	38,992.87	
4. Repairs on State House.....		22,771.23	22,771.23	
5. Salaries of Superior Judges.....	63,000.00		63,000.00	
6. Salaries of Circuit Judges.....	241,500.00		241,500.00	
7. Salaries of Prosecuting Attorneys.....	33,997.31		33,997.31	

\*The Coal and Food Commission was created in 1920 to regulate the supply, distribution, and price of coal. The act expired on March 31, 1921. (Acts 1920, p. 142)

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
8. Governor's Mansion.....		1,800.00	1,800.00	
9. Tubercular Cattle.....		29,141.16	29,141.16	
10. Foot and Mouth Disease.....		300.00	300.00	
11. Premiums State Fair.....		10,000.00	10,000.00	
12. Survey of State Institutions.....		823.84	823.84	
13. Sheriffs' Expenses— Escaped Prisoners.....		660.50	660.50	
14. Sale of State Lands.....		579.50	579.50	
15. County Agents.....	69,498.67		69,498.67	
16. Automobile Tags and Badges.....		62,812.20	62,812.20	
17. Automobile Rebates.....		8,365.70	8,365.70	
18. Specific Appropriations.....		46,366.92	46,366.92	
19. Legal Services.....	975.00		975.00	
20. Fish and Game Fee Returned.....		15.50	15.50	
21. Securing Furniture Con- tract for State.....		656.11	656.11	
22. Take-All Disease Expense.....		1,247.00	1,247.00	
23. Actuary Report— Teachers' Pension.....	2,500.00	132.36	2,632.36	
24. Attorney—Legislature.....	500.00		500.00	
25. Election Expenses.....		443.40	443.40	
Total.....	\$433,584.08	\$362,510.54	\$796,094.62	4.7
5. Investments				
1. Vocational Fund—Liberty Bonds.....		\$205,162.33	\$205,162.33	
2. Sinking Fund—Liberty Bonds.....		85,481.90	85,481.90	
3. Common School Fund Apportioned.....		31,151.44	31,151.44	
4. Endowment Fund Apportioned.....		8,561.11	8,561.11	
Total.....		\$330,356.78	\$330,356.78	2.0
6. Interest on Loans				
1. State Loans—Purchase of Land.....		\$141.67	\$141.67	.0
7. Schools				
1. Common School Apportionment.....		\$3,567,967.84	\$3,567,967.84	
2. State Aid for Common Schools.....		264,205.44	264,205.44	
3. Vocational Training.....		225,206.32	225,206.32	
Total.....		\$4,057,379.60	\$4,057,379.60	24.2

## 8. Universities and Normal School

Department	Expenses		Total	Per Cent of Total
	Salaries	Other Than Salaries		
1. Indiana University .....			\$748,504.20	
2. Purdue University .....			866,983.80	
3. State Normal .....			339,265.41	
Total .....			\$1,954,753.41	11.7

## 9. Road Fund

1. Apportioned to Counties .....	\$108,893.29	.6
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## 10. State Highways

1. Construction of Highways .....	\$1,612,874.26	
2. Maintenance of Highways .....	541,948.19	
3. Highway Equipment .....	267,202.61	
Total .....	\$2,422,025.06	14.5

## 11. State Monuments and Memorials

1. Soldiers' Monument .....	\$18,571.87	\$18,571.87	
2. Nancy Hanks Cemetery .....	2,200.00	2,200.00	
3. Tippecanoe Battle Ground .....	539.00	539.00	
Total .....	\$21,310.87	\$21,310.87	.1

## 12. Forests, Parks, and Hatcheries

1. State Parks .....	\$19,670.30	
2. State Forests .....	1,022.98	
3. State Hatcheries .....	27,009.95	
Total .....	\$47,703.23	.3

## 13. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings, and Permanent Improvements		Total
1. Soldiers' Home .....	\$253,475.24	\$7,439.43		\$260,914.67
2. Orphans' Home .....	140,382.61	701.67		141,084.28
3. Sanatorium .....	99,594.76	17,571.14		117,165.90
4. Central Hospital .....	545,145.94	46,486.12		591,632.06
5. Eastern Hospital .....	249,916.22	66,469.76		316,385.98
6. Northern Hospital .....	291,489.66	45,194.87		336,684.53
7. Southern Hospital .....	177,986.41	170,629.50		348,615.91
8. Southeastern Hospital .....	301,698.86	28,898.04		330,596.90
9. Feeble-Minded School .....	298,927.07	11,756.18		310,683.25
10. Epileptic Village .....	123,099.82	80,922.08		204,021.90

Institution	Maintenance	Lands, Buildings and Permanent Improvements		Total	Per Cent of Total
11. Girls' School .....	128,834.15	4,691.22		133,525.37	
12. Boys' School .....	154,761.37	35,288.49		190,049.86	
13. Woman's Prison .....	38,676.90	943.32		39,620.22	
14. State Prison .....	925,480.40	13,625.12		939,105.52	
15. Reformatory .....	486,992.65	55,872.04		542,864.69	
16. Penal Farm .....	126,793.25	13,552.03		140,345.28	
17. School for Deaf .....	123,857.69	138.77		123,996.46	
18. School for Blind .....	55,730.50	198.42		55,928.92	
19. Industrial Aid for Blind .....	132,364.38			132,364.38	
20. Feeble-Minded Colony .....		215,843.69		215,843.69	

Total .....	\$4,655,207.88	\$816,221.89	\$5,471,429.77	32.7
True Disbursements .....			\$16,748,124.08	100.0

## Plus Refunds, Transfers and Advancements—

(1) Attorney-General .....	\$1,000.10
(2) State Library .....	2.16
(3) Pardon Board .....	3.50
(4) Purdue University .....	10.57
(5) Indiana University .....	10.57
(6) State Normal .....	35.28
(7) General Fund Tax .....	18.87
(8) Tax Refunded .....	11.85
(9) Sanitary Board .....	50.00
(10) Vocational Tax .....	1.89
(11) School Fund Tax .....	49.07
(12) Deficiency School Fund .....	343.99
(13) Highway Tax .....	36.81

Total .....	\$1,574.66
Auditor's Net Disbursements .....	\$16,749,698.74
Balance, September 30, 1920 .....	\$4,568,397.37

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1920

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1920, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor .....	\$15,662.21	
2. Lieutenant-Governor .....	1,000.00	
3. Secretary of State .....	16,382.65	446,075.74
4. Automobile Department .....	57,083.06	57,083.06

Department	Total Cost of Department	Collections
5. Auditor of State	110,219.61	200,840.76
6. Treasurer of State	12,088.41	
7. Attorney-General	34,181.25	
8. State Superintendent	27,607.22	5,831.20
9. Board of Education	10,707.54	
10. Vocational Department	20,997.82	10,498.91
11. Adjutant-General	9,524.00	15,622.11
12. Clerk of Supreme Court	13,851.65	12,725.87
13. Reporter of Supreme Court	10,783.89	
14. Printing Board	6,746.06	
15. Board of Health	141,849.18	22,051.69
16. Oil Inspection Department	66,518.97	120,784.35
17. Board of Charities	42,225.40	
18. Tax Commission	79,096.37	
19. Board of Accounts	30,128.29	
20. Conservation Department	137,935.36	137,398.05
21. Industrial Board	101,861.63	15,878.35
22. Employment Commission	26,271.89	
23. Public Service Commission	160,140.58	106,521.87
24. Insurance Department	5,143.58	
25. State Library	31,502.02	15.70
26. Law Library	6,317.26	
27. Library Commission	13,519.35	
28. Legislative Bureau	11,440.91	
29. Crop Reporting Service	144.66	
30. Live Stock Sanitary Board	34,922.59	5,146.10
31. Pardon Board	2,409.16	
32. Historical Commission	9,854.54	106.76
33. State House Superintendent	76,539.92	709.14
34. Supreme Court	38,416.74	
35. Appellate Court	46,758.65	
36. Memorial Art Commission	51.21	
37. Lunacy Commission	90.00	
38. Board of Pharmacy	5,298.30	2,112.00
39. Medical Board	6,462.29	8,900.00
40. Embalmers' Board	1,968.52	2,153.40
41. Optometry Board	1,561.11	1,228.63
42. Nurses' Board	2,218.74	2,830.00
43. Board Certified Accountants		384.19
44. Printing Court Reports	9,068.22	
45. Printing Year Book	17,498.30	
46. Fire Marshal	39,096.09	32,347.14
47. Highway Commission	25,514.34	
Total	\$1,518,660.14	\$1,207,245.02
Excess Cost over Collections	\$311,415.12	

Department	Total Cost of Department	Collections
48. General Collections—		
(1) Insurance Taxes		\$1,111,092.84
(2) Transportation Taxes		27,134.86
(3) Vessel Tonnage Taxes		869.52
(4) Depository Interest		75,476.54
(5) Docket Fees		20,560.35
(6) General Fund Miscellaneous		123.56
Total		\$1,235,257.67
Less Excess Cost of State Departments		\$311,415.12
Available for General Government Purposes		\$923,842.55
49. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts		\$16,098.30
(2) Automobile Tags and Rebates		71,177.90
(3) Coal Tonnage Taxes		18,256.39
(4) Coal Dealers' License Fees		12,515.00
Total Available for General Government Purposes		\$1,041,890.14
50. General Government Costs—		
(1) Temporary Commissions	\$9,070.85	
(2) Private Associations	10,304.79	
(3) Non-Departmental Charges	796,094.62	
(4) Interest on Loans	141.67	
(5) Monuments and Memorials	21,310.87	
(6) Parks and Recreation	47,703.23	
Total	\$884,626.03	
Excess of Revenue over General Government Costs		\$157,264.11
Amount to be Paid from Property Taxes or Loans		
Amount Received from Loans		
Amount to be Paid from Property Taxes		
Net Assessed Valuation in 1920		\$5,701,888,589
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.		
1. Investments	\$330,356.78	
2. Schools	4,057,379.60	
3. Universities	1,954,753.41	
4. County Road Fund	108,893.29	
5. State Highways	2,422,025.06	
6. Benevolent Institutions	5,471,429.77	
Total	\$14,344,837.91	



ANALYSIS

For the Fiscal Year ending September 30, 1921



TABLE I. RECEIPTS—SUMMARY—1921

		Per Cent of Total
1. Balance on Hand, October 1, 1920	\$4,568,397.37	
2. Taxes on Property	\$10,818,148.32	50.1
3. Poll Taxes	360,091.46	1.7
4. Insurance Taxes	1,209,013.30	5.6
5. Transportation Taxes	39,974.39	.2
6. Vessel Tonnage Taxes	1,316.60	.0
7. Dog Taxes (Hydrophobia)	20,955.95	.1
8. Inheritance Taxes	653,154.75	3.0
9. Coal Tonnage Taxes	73,278.86	.3
10. Depository Interest	109,808.01	.5
11. Interest on Invested Funds	689,002.47	3.2
12. Earnings of State Institutions and Property	982,063.16	4.6
13. Sale of Property	845,675.80	3.9
14. Federal Aid	1,632,279.26	7.6
15. County Aid	216,460.22	1.0
16. Fees	3,861,245.39	17.9
17. Fines	6,356.37	.0
18. Premiums on Teachers' Insurance	2,694.04	.0
19. Unclaimed Estates	3,696.97	.0
20. Miscellaneous Receipts	71,090.93	.3
True Receipts	\$21,596,306.25	100.0
Plus Refunds, Transfers, and Ad- vancements	7,957.65	
Auditor's Net Receipts	\$21,604,263.90	
Amount Available for State Purposes	\$26,172,661.27	

TABLE II. DISBURSEMENTS—SUMMARY—1921

1. State Departments	\$1,712,662.24	7.4
2. Temporary Commissions	33,446.20	.1
3. Private Associations	10,183.01	.0
4. Non-Departmental Charges	1,025,637.23	4.4
5. Investments	339,358.90	1.5
6. Payment of Loans	117,309.56	.5
7. Interest on Loans	1,908.27	.0
8. Schools	4,119,164.21	17.8
9. Universities	2,239,283.19	9.7
10. State Highways	8,135,196.30	35.2
11. Teachers' Pensions	50,385.97	.2
12. Monuments and Memorials	22,581.11	.1

		Per Cent of Total
13. Parks and Recreation	79,802.49	.4
14. Benevolent Institutions	5,235,894.06	22.7
True Disbursements	\$23,122,812.74	100.0
Plus Refunds, Transfers, and Advancements	60,357.62	
Auditor's Net Disbursements	\$23,183,170.36	
Balance, September 30, 1921	\$2,989,490.91	

TABLE III. RECEIPTS—ANALYSIS—1921

1. Taxes on Property—		
(1) General Fund	\$818,032.19	
(2) Benevolent Institutions	2,814,817.70	
(3) Common Schools	3,087,898.94	
(4) Educational Institutions	1,590,633.01	
(5) Vocational Education	113,805.88	
(6) War Memorial	179,776.30	
(7) State Highways	2,213,184.30	
Total	\$10,818,148.32	50.1
2. Poll Taxes—		
(1) General Fund	\$180,045.73	
(2) Common Schools	180,045.73	
Total	\$360,091.46	1.7
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner)	\$1,140,496.24	
(2) Fire Marshal	68,517.06	
Total	\$1,209,013.30	5.6
4. Transportation Taxes	\$39,974.39	.2
5. Vessel Tonnage Taxes	\$1,316.60	.0
6. Dog Taxes (Hydrophobia)	\$20,955.95	.1
7. Inheritance Taxes	\$653,154.75	3.0
8. Coal Tonnage Taxes	\$73,278.86	.3
9. Depository Interest—		
(1) General Fund	\$53,588.28	
(2) Purdue University	7,656.25	
(3) Indiana University	1,355.76	
(4) State Normal	457.89	
(5) War Memorial	648.90	
(6) Auto Theft Fund	443.65	
(7) Automobile Department	45,363.14	
(8) Highway Fund	233.06	
(9) Teachers' Pension Fund	61.08	
Total	\$109,808.01	.5

		Per Cent of Total
10. Interest on Invested Funds—		
(1) Teachers' Retirement Funds.....	\$518.75	
(2) Interest on Teachers' Pension Arrearages....	156.99	
(3) Indiana University—Permanent Endowment Fund.....	45,871.72	
(4) Common School Fund.....	616,021.53	
(5) State Funds—Liberty Bonds.....	12,418.86	
(6) Vocational Fund—Liberty Bonds.....	14,014.62	
Total.....	\$689,002.47	3.2
11. Earnings of State Institutions and Property—		
(1) Rent of State Lands.....	\$500.00	
(2) State Parks.....	8,702.40	
(3) Soldiers' Monument.....	13,371.40	
(4) Industrial Aid for Blind.....	80,943.18	
(5) Indiana University—Waterman Rentals.....	2,776.85	
(6) Highway Commission—Rent of Trucks.....	13,182.16	
Repair of Trucks.....	2,308.55	
Other Repairs.....	43.00	
Testing.....	70.64	
(7) Benevolent Institutions.....	860,164.98	
Total.....	\$982,063.16	4.6
12. Sale of Property—		
(1) Military Supplies.....	\$85,144.91	
(2) Court Reports.....	6,872.00	
(3) Acts of Legislature.....	353.25	
(4) Reformatory Property.....	105,330.31	
(5) Conservation Department—Property.....	2,657.90	
Confiscated Fur.....	275.50	
(6) Historical Commission—Books.....	28.00	
(7) Sinking Fund—Liberty Bonds.....	348,460.02	
(8) Vocational Department—Sale of Liberty Bonds.....	261,754.00	
(9) State Lands—Reclamation.....	348.60	
Sale.....	10,555.31	
(10) State House—Junk and Paper.....	140.12	
(11) Highway Commission—Property.....	23,755.88	
Total.....	\$845,675.80	3.9
13. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Vocational Education.....	91,802.31	
(3) Industrial Rehabilitation.....	22,104.22	
(4) State Highways.....	1,446,622.73	
(5) Soldiers' Home.....	21,750.00	
Total.....	\$1,632,279.26	7.6

		Per Cent of Total
14. County Aid—		
(1) Contributions for State Highways.....	\$5,267.89	
(2) Tubercular Patients—State Sanatorium.....	27,786.77	
(3) Care of Insane.....	53,351.88	
(4) Care of Epileptics.....	637.40	
(5) Care of Misdemeanants.....	129,244.73	
(6) Care of Deaf.....	171.55	
Total.....	\$216,460.22	1.0
15. Fees—		
(1) Domestic Corporations—Charters.....	\$270,093.65	
(2) Domestic Corporations—Annual Reports.....	4,027.50	
(3) Foreign Corporations—Admission to State.....	80,626.96	
(4) Foreign Corporations—Annual Reports.....	806.00	
(5) Corporations—Filing with Auditor.....	820.00	
(6) Miscellaneous Certificates.....	231.50	
(7) Notary Public Commissions.....	4,975.00	
(8) Official Commissions.....	406.20	
(9) Warrants on Requisition.....	285.00	
(10) Trade Marks.....	218.00	
(11) Fertilizer Licenses.....	50.00	
(12) Certified Copies of Public Records.....	1,835.60	
(13) Car Equipment Agreements.....	690.03	
(14) Detectives' Licenses.....	1,150.00	
(15) Lobby Licenses.....	190.00	
(16) Commissioners of Deeds.....	15.00	
(17) Postage for Mailing Acts of Legislature.....	113.41	
(18) Notary Public Fees—Auto Department.....	7,410.50	
(19) Blue Sky Fees.....	32,316.00	
(20) Land Fees.....	628.20	
(21) Real Estate Dealers.....	370.00	
(22) Transportation Agents.....	25.00	
(23) Supreme Court (Docket) Fees.....	3,444.65	
(24) Appellate Court (Docket) Fees.....	8,383.27	
(25) Circuit Courts (Docket) Fees.....	20,214.75	
(26) Teachers' Examination Fees.....	4,105.00	
(27) Manuscript Fees.....	2,684.21	
(28) Cold Storage Fees.....	440.00	
(29) Water Analysis.....	6,600.00	
(30) Resident Hunting and Fishing Licenses.....	114,620.20	
(31) Non-Resident Hunting Licenses.....	1,456.50	
(32) Non-Resident Fishing Licenses.....	8,691.60	
(33) Lake Michigan Fishing Licenses.....	345.00	
(34) Inspection Certificates.....	670.00	
(35) Ferret Permits.....	195.00	
(36) Scientific Permits.....	18.00	
(37) Gas Wells—Plugging.....	4,650.00	
(38) Nursery Licenses.....	551.00	
(39) Industrial Licenses.....	14,682.50	
(40) Transcript Industrial Board Records.....	1,717.10	

		Per Cent of Total
(41) Water Craft Inspection .....	225.00	
(42) Employment Agencies .....	550.00	
(43) Authorizing Public Utility Securities .....	45,103.89	
(44) Audits and Appraisals of Public Utilities .....	37,521.94	
(45) Rendering Plant Licenses .....	3,050.00	
(46) Veterinary Licenses .....	1,451.00	
(47) Inspection of Oil .....	152,960.62	
(48) Insurance Fees .....	122,953.15	
(49) Bank Examiners' Fees .....	36,422.13	
(50) Filing Bank Bonds .....	1,680.00	
(51) Building and Loan Fees .....	17,905.12	
(52) Loan and Credit Fees .....	26,950.00	
(53) Special Bank Fees .....	112.94	
(54) Miscellaneous Bank Fees .....	235.50	
(55) Certified Public Accountants .....	515.36	
(56) Pharmacists .....	9,141.00	
(57) Physicians and Surgeons .....	7,090.00	
(58) Embalmers .....	2,430.60	
(59) Optometrists .....	1,227.00	
(60) Nurses .....	3,725.00	
(61) Auto Theft Fees .....	365,973.75	
(62) Automobile Registration Fees .....	2,403,703.16	
(63) Unclaimed Fees (Local Courts) .....	2,869.60	
(64) Show Licenses .....	7,396.00	
(65) Coal Dealers' Licenses .....	9,300.30	
Total .....	\$3,861,245.39	17.9
16. Fines—		
(1) State Library—On Books .....	\$16.37	
(2) Fish and Game Fines .....	6,340.00	
Total .....	\$6,356.37	.0
17. Premiums on Teachers' Insurance—Assessments .....	\$2,694.04	.0
18. Unclaimed Estates .....	\$3,696.97	
19. Miscellaneous Receipts—		
(1) Miscellaneous Conservation Department .....	\$10.00	
(2) General Fund Miscellaneous .....	3,682.69	
(3) Highway Department—Freight Advanced .....	47,567.60	
Right of Way .....	1,735.00	
(4) Balance Former Teachers' Pension Fund .....	18,095.64	
Total .....	\$71,090.93	.3
True Receipts .....	\$21,596,306.25	100.0
Plus Refunds, Transfers and Advancements—		
(1) Secretary of State .....	\$9.58	
(2) Woman's Prison .....	9.00	
(3) Insurance Department .....	360.85	
(4) Insurance Taxes .....	666.03	
(5) General Fund Taxes .....	122.88	

(6) Depository Interest—Federal Vocational Fund .....	848.21	
(7) Fire Marshal .....	140.46	
(8) Highway Commission .....	3,791.68	
(9) Board of Agriculture .....	631.18	
(10) State House Superintendent .....	100.00	
(11) Vocational Fund .....	37.33	
(12) Gary Insurance Examination .....	1,240.45	\$7,957.65

Auditor's Net Receipts .....

Amount Available for State Purposes .....

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1921

1. Secretary of State .....	(1) Domestic Corporations—Charters .....	\$270,093.65
	(2) Foreign Corporations—Admissions .....	80,626.96
	(3) Domestic Corporations—Reports .....	4,027.50
	(4) Foreign Corporations—Reports .....	806.00
	(5) Miscellaneous Certificates .....	231.50
	(6) Notary Public Commissions .....	4,975.00
	(7) Official Commissions .....	406.20
	(8) Warrants on Requisition .....	285.00
	(9) Trade Marks .....	218.00
	(10) Fertilizer Licenses .....	50.00
	(11) Certified Copies of Records .....	1,835.60
	(12) Sale Court Reports .....	6,872.00
	(13) Sale Acts of Legislature .....	353.25
	(14) Car Equipment Agreements .....	690.03
	(15) Detectives' Licenses .....	1,150.00
	(16) Lobby Licenses .....	190.00
	(17) Commissioners of Deeds .....	15.00
	(18) Postage—Acts of Legislature .....	113.41
	(19) Notary Fees—Auto Department .....	7,410.50
Total .....		\$380,349.60
2. Securities Commission .....	(1) Blue Sky Fees .....	\$32,316.00
3. Automobile Department .....	(1) Automobile Fees .....	\$2,403,703.16
	(2) Depository Interest .....	45,363.14
Total .....		\$2,449,066.30

4. Auto Theft Department.....	(1) Auto Theft Fees.....	\$365,973.75
	(2) Depository Interest....	443.65
Total.....		\$366,417.40
5. Auditor of State.....	(1) Land Fees.....	\$628.20
	(2) Land Rentals.....	500.00
	(3) Corporation Fees.....	820.00
	(4) Real Estate Dealers....	370.00
Total.....		\$2,318.20
6. Treasurer of State.....	(1) Transportation Agents..	\$25.00
7. State Superintendent.....	(1) Teachers' Examination Fees.....	\$4,105.00
	(2) Manuscript Fees.....	2,684.21
Total.....		\$6,789.21
8. Vocational Department.....	(1) Federal Aid.....	\$91,802.31
	(2) Interest on Liberty Bonds.....	14,014.62
	(3) Sale of Liberty Bonds...	261,754.00
	Total.....	\$367,570.93
9. Rehabilitation Department...	(1) Federal Aid.....	\$22,104.22
10. Adjutant-General.....	(1) Sale Military Property..	\$85,144.91
11. Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$3,444.65
	(2) Appellate Court Fees....	8,383.27
Total.....		\$11,827.92
12. Board of Health.....	(1) Cold Storage Fees.....	\$440.00
	(2) Water Analysis Fees....	6,600.00
Total.....		\$7,040.00
13. Oil Inspection Department...	(1) Inspection of Oil.....	\$152,960.62
14. Conservation Department....	(1) Resident Hunting and Fishing Licenses.....	\$114,620.20
	(2) Non-Resident Hunting Licenses.....	1,456.50
	(3) Non-Resident Fishing Licenses.....	8,691.60
	(4) Lake Michigan Fishing Licenses.....	345.00
	(5) Fines.....	6,340.00
	(6) Inspection Certificates..	670.00
	(7) Ferret Permits.....	195.00
	(8) Scientific Permits.....	18.00
	(9) Sale of Property.....	2,657.90
	(10) Confiscated Fur.....	275.50
	(11) Park Receipts.....	8,702.40
	(12) Gas Well Fees.....	4,650.00

	(13)	Nursery Licenses.....	551.00
	(14)	Miscellaneous.....	10.00
		Total.....	\$149,183.10
15.	Industrial Board.....	(1) License Fees.....	\$14,682.50
		(2) Transcripts.....	1,717.10
		(3) Water Craft Inspection..	225.00
		(4) Employment Licenses...	550.00
		Total.....	\$17,174.60
16.	Public Service Commission...	(1) Authorizing Securities..	\$45,103.89
		(2) Audits and Appraisals..	37,521.94
		Total.....	\$82,625.83
17.	Insurance Department.....	(1) Insurance Fees.....	\$122,953.15
18.	Bank Department.....	(1) Examination Fees.....	\$36,422.13
		(2) Filing Bonds.....	1,680.00
		(3) Building and Loan Fees..	17,905.12
		(4) Loan and Credit Fees....	26,950.00
		(5) Special Fees.....	112.94
		(6) Miscellaneous Fees.....	235.50
		Total.....	\$83,305.69
19.	State Library.....	(1) Replacement of Books..	\$16.37
20.	Live Stock Sanitary Board...	(1) Rendering Plant Licenses	\$3,050.00
		(2) Veterinary Licenses....	1,451.00
		Total.....	\$4,501.00
21.	Historical Commission.....	(1) Sale of Books.....	\$28.00
22.	State House Superintendent..	(1) Paper and Junk.....	\$140.12
23.	Teachers' Pension Board....	(1) Assessments.....	\$2,694.04
		(2) Depository Interest....	61.08
		(3) Arrearages—Interest...	156.99
		(4) Interest on Investments	518.75
		(5) Balance from Former Board.....	18,095.64
		Total.....	\$21,526.50
24.	Board of Pharmacy.....	(1) Examination Fees.....	\$9,141.00
25.	Medical Board.....	(1) Examination Fees.....	\$7,090.00
26.	Embalmers' Board.....	(1) Examination Fees.....	\$2,430.60
27.	Optometry Board.....	(1) Examination Fees.....	\$1,227.00
28.	Nurses' Board.....	(1) Examination Fees.....	\$3,725.00
29.	Board Certified Accountants..	(1) Examination Fees.....	\$515.36
30.	Highway Commission.....	(1) Federal Aid.....	\$1,446,622.73
		(2) Depository Interest....	233.06
		(3) Truck Rentals.....	13,182.16
		(4) Sale of Property.....	23,755.88
		(5) County Aid.....	5,267.89
		(6) Freight Advanced.....	47,567.60

	(7) Right of Way.....	1,735.00
	(8) Truck Repairs.....	2,308.55
	(9) Other Repairs.....	43.00
	(10) Testing.....	70.64
	Total.....	\$1,540,786.51
31. Coal and Food Commission...	(1) Dealers' Licenses.....	\$9,300.30
32. General Receipts.....	(1) Docket Fees—Local Courts.....	\$20,214.75
	(2) Depository Interest.....	53,588.28
	(3) General Fund Miscellaneous.....	3,682.69
	(4) State Lands—Reclamation.....	348.60
	(5) State Lands—Sale.....	10,555.31
	(6) Unclaimed Estates.....	3,696.97
	(7) Interest on School Fund.....	616,021.53
	(8) Unclaimed Fees.....	2,869.60
	(9) Show Licenses.....	7,396.00
	(10) Interest on State Funds—Liberty Bond.....	12,418.86
	(11) Sale of Reformatory Property.....	105,330.31
	(12) Sale of Liberty Bonds.....	348,460.02
	Total.....	\$1,184,582.92
33. Soldiers' Monument.....	(1) Earnings and Sales.....	\$13,371.40
34. Purdue University.....	(1) Federal Aid.....	\$50,000.00
	(2) Depository Interest.....	7,656.25
	Total.....	\$57,656.25
35. Indiana University.....	(1) Waterman Rentals.....	\$2,776.85
	(2) Depository Interest.....	1,355.76
	(3) Endowment Fund Interest.....	45,871.72
	Total.....	\$50,004.33
36. State Normal.....	(1) Depository Interest.....	\$457.89
37. War Memorial.....	(1) Depository Interest.....	\$648.90

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
1. Soldiers' Home.....	\$908.01			\$21,750.00	\$22,658.01
2. Orphans' Home.....	466.25				466.25
3. Sanatorium.....	207.46		\$2,774.22		30,768.45
4. Central Hospital.....	1,891.01	17,970.45	31,675.99		51,537.45
5. Eastern Hospital.....	2,183.92	8,675.20	20,132.43		30,991.55
6. Northern Hospital.....	1,375.46	13,031.27	12,359.26		26,765.99
7. Southern Hospital.....	6,783.53	5,721.46	3,309.21		15,814.20
8. Southeastern Hospital.....	882.42	7,953.50	17,415.01		26,250.93
9. Feeble-Minded School.....	841.19		11,027.99		11,869.18
10. Epileptic Village.....	520.75	637.40	5,962.95		7,121.10
11. Girls' School.....	128.25	53,543.16			53,671.41
12. Boys' School.....	620.20	72,948.64			73,568.84
13. Women's Prison.....	4,028.91				4,028.91
14. State Prison.....	474,627.69				474,627.69
15. Reformatory.....	184,675.72				184,675.72
16. Penal Farm.....	72,872.33	2,752.93			75,625.26
17. School for Deaf.....	1,017.98	171.55			1,189.53
18. School for Blind.....	459.31				459.31
19. Industrial Aid for Blind.....	80,943.18				80,943.18
20. Feeble-Minded Colony.....	452.27		565.26		1,017.53
Total.....	\$835,885.84	\$211,192.33	\$105,222.32	\$21,750.00	\$1,174,050.49

## 38. Benevolent and Correctional Institutions



Grand Total Departmental and Institutional Receipts.....	\$8,420,372.62
Taxes on Property.....	10,818,148.32
Poll Taxes.....	360,091.46
Special Taxes.....	1,997,693.85
True Receipts.....	\$21,596,306.25
Plus Refunds, Transfers, and Advancements.....	7,957.65
Auditor's Net Receipts.....	\$21,604,263.90
Amount Available for State Purposes.....	\$26,172,661.27

TABLE V. DISBURSEMENTS—ANALYSIS—1921

## 1. State Departments

Department	Salaries	Expenses Other Than Salaries	Total
1. Governor.....	\$14,568.63	\$2,673.17	\$17,241.80
2. Lieutenant-Governor....	1,000.00	37.70	1,037.70
3. Secretary of State.....	13,825.00	4,023.28	17,848.28
4. Securities Commission...	7,597.04	2,001.50	9,598.54
5. Automobile Department..	36,173.56	33,579.79	69,753.35
6. Auto Theft Department..	24,405.45	54,352.70	78,758.15
7. Auditor of State.....	19,715.95	4,187.44	23,903.39
8. Treasurer of State.....	12,363.32	1,216.32	13,579.64
9. Attorney-General.....	32,448.36	4,663.32	37,111.68
10. State Superintendent....	23,535.17	18,159.25	41,694.42
11. Board of Education.....	8,164.80	4,127.20	12,292.00
12. Vocational Department..	14,605.89	3,927.71	18,533.60
13. Rehabilitation Department.....	1,477.50	722.81	2,200.31
14. Adjutant-General.....	9,400.00	.....	9,400.00
15. Clerk of Supreme Court..	12,649.95	1,645.67	14,295.62
16. Reporter of Supreme Court.....	11,600.00	335.51	11,935.51
17. Printing Board.....	4,659.17	3,397.85	8,057.02
18. Election Commission....	1,850.00	.....	1,850.00
19. Board of Health.....	105,950.78	49,588.40	155,539.18
20. Oil Inspection Department.....	47,458.05	26,729.10	74,187.15
21. Board of Charities.....	25,705.83	20,596.19	46,302.02
22. Tax Commission.....	50,844.78	24,456.56	75,301.34
23. Board of Accounts.....	31,748.39	3,511.23	35,259.62
24. Budget Department.....	1,791.67	35.52	1,827.19
25. Conservation Department	71,214.43	69,062.22	140,276.65
26. Industrial Board.....	88,740.37	33,270.96	122,011.33
27. Employment Commission	240.00	21.48	261.48
28. Public Service Commission.....	137,560.73	26,089.90	163,650.63
29. Insurance Department...	28,622.31	12,672.46	41,294.77
30. Bank Department.....	38,287.12	16,436.70	54,723.82

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
31. State Library.....	21,860.06	9,907.07	31,767.13	
32. Law Library.....	3,000.00	3,675.64	6,675.64	
33. Library Commission.....	9,977.25	7,522.75	17,500.00	
34. Legislative Bureau.....	12,425.59	3,491.54	15,917.13	
35. Crop Reporting Service..	.....	207.20	207.20	
36. Live Stock Sanitary Board.....	23,860.57	9,764.44	33,625.01	
37. Pardon Board.....	4,009.65	906.74	4,916.39	
38. Historical Commission...	6,346.84	6,042.04	12,388.88	
39. State Probation Officer...	1,273.34	1,070.06	2,343.40	
40. Battle Flag Commission..	700.00	37.99	737.99	
41. Teachers' Pension Board.	968.59	121.04	1,089.63	
42. State House Superinten- dent.....	44,083.63	23,091.81	67,175.44	
43. Supreme Court.....	36,865.00	2,511.31	39,376.31	
44. Appellate Court.....	44,400.00	2,550.09	46,950.09	
45. Memorial Art Commission	.....	62.49	62.49	
46. Lunacy Commission.....	.....	63.00	63.00	
47. Board of Pharmacy.....	8,004.00	2,977.75	10,981.75	
48. Medical Board.....	1,450.00	4,047.24	5,497.24	
49. Embalmers' Board.....	1,413.32	648.52	2,061.84	
50. Optometry Board.....	855.00	181.03	1,036.03	
51. Nurses' Board.....	1,279.84	1,698.65	2,978.49	
52. Printing Court Reports..	.....	12,042.92	12,042.92	
53. Printing Year Book.....	.....	16,340.10	16,340.10	
54. Fire Marshal.....	34,249.16	16,027.15	50,276.31	
55. Highway Commission....	19,384.89	11,540.75	30,925.64	
Total.....	\$1,154,610.98	\$558,051.26	\$1,712,662.24	7.4

## 2. Temporary Commissions

1. Child Welfare*.....		\$1,311.61	\$1,311.61
2. Educational Survey Commission†.....		366.36	366.36
3. Mental Defectives Committee.....		791.01	791.01
4. Coal and Food Commission.....	26,243.03	4,734.19	30,977.22
Total.....	\$26,243.03	\$7,203.17	\$33,446.20

## 3. Private Associations Receiving State Aid

1. Horticultural Society....	\$5,916.08	\$5,916.08	
2. Dairymen's Association..	500.00	500.00	
3. Stock-breeders' Association.....	436.03	436.03	

\*The Child Welfare Committee was created in 1919 to investigate the question of Child welfare throughout the state. (Acts 1919, p. 771)  
 †The Educational Survey Commission was established in 1921 to make a general survey of the educational system of the state. (Acts 1921, p. 890)

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
4. Corn Growers' Association.....		961.12	961.12	
5. Grand Army of Republic..		2,369.78	2,369.78	
Total.....		\$10,183.01	\$10,183.01	.0
4. Non-Departmental Services and Charges				
1. State Militia.....		\$168,609.71	\$168,609.71	
2. Riot Fund.....		6,396.50	6,396.50	
3. Legislature.....	\$77,439.30	30,233.02	107,672.32	
4. Printing Acts of Legislature.....		31,227.66	31,227.66	
5. Repairs on State House..		32,711.87	32,711.87	
6. Salaries of Superior Judges.....	69,240.28		69,240.28	
7. Salaries of Circuit Judges	259,773.35		259,773.35	
8. Salaries of Criminal Judges.....	2,800.00		2,800.00	
9. Salaries of Probate Judges.....	2,800.00		2,800.00	
10. Salaries of Prosecuting Attorneys.....	34,651.85		34,651.85	
11. Governor's Mansion.....		1,800.00	1,800.00	
12. Tubercular Cattle.....		49,969.86	49,969.86	
13. Premiums State Fair.....		10,000.00	10,000.00	
14. Survey of State Institutions.....		27.92	27.92	
15. Sheriff's Expenses—Escaped Prisoners.....		1,124.03	1,124.03	
16. Rhoda J. Chase Pension.....		1,060.00	1,060.00	
17. Sale of State Lands.....		173.50	173.50	
18. Unclaimed Estates.....		1,394.78	1,394.78	
19. Industrial Rehabilitation		791.79	791.79	
20. County Agents.....	78,385.86		78,385.86	
21. Automobile Tags and Badges.....		62,124.13	62,124.13	
22. Automobile Rebates.....		11,876.42	11,876.42	
23. Automobile Title Containers.....		30,000.00	30,000.00	
24. Election Expenses.....		35,559.85	35,559.85	
25. Legislative Information Committee.....	1,470.00	996.99	2,466.99	
26. Governor's Conference.....		250.00	250.00	
27. Constitutional Amendment Conference	193.85	1,110.84	1,304.69	
28. Presidential Electors.....		434.80	434.80	
29. Specific Appropriations.....		7,871.97	7,871.97	
30. Special Insurance Examination.....	1,575.00	315.45	1,890.45	

Purpose	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
31. Mexican Inauguration.....		600.00	600.00	
32. G. A. R. Encampment.....		2,000.00	2,000.00	
33. Building—Fair Grounds..		1,262.80	1,262.80	
34. Fixtures—Fair Grounds..		969.78	969.78	
35. Board of Agriculture.....	2,399.67	4,014.40	6,414.07	
Total.....	\$530,729.16	\$494,908.07	\$1,025,637.23	4.4
5. Investments				
1. Vocational Fund—Liberty Bonds.....		\$76,380.78	\$76,380.78	
2. Sinking Fund—Liberty Bonds.....		262,978.12	262,978.12	
Total.....		\$339,358.90	\$339,358.90	1.5
6. Payment of Loans				
1. Board of Agriculture.....		\$117,309.56	\$117,309.56	.5
7. Interest on Loans				
1. Loan-Board of Agriculture.....		\$1,908.27	\$1,908.27	.0
8. Schools				
1. Common School Apportionment.....		\$3,435,334.19	\$3,435,334.19	
2. State Aid for Common Schools.....		384,100.97	384,100.97	
3. Vocational Training.....		277,073.51	277,073.51	
4. Training of Vocational Teachers.....		22,655.54	22,655.54	
Total.....		\$4,119,164.21	\$4,119,164.21	17.8
9. Universities and Normal School				
1. Indiana University.....		\$864,955.87	\$864,955.87	
2. Purdue University.....		999,013.84	999,013.84	
3. State Normal.....		375,313.48	375,313.48	
Total.....		\$2,239,283.19	\$2,239,283.19	9.7
10. State Highways				
1. Construction of Highways.....		\$3,439,926.12	\$3,439,926.12	
2. Maintenance of Highways.....		4,377,243.84	4,377,243.84	
3. Highway Equipment.....		184,297.54	184,297.54	
4. Highway Capital Outlays.....		130,655.21	130,655.21	
5. Right of Way.....		2,573.59	2,573.59	
6. Court Costs.....		500.00	500.00	
Total.....		\$8,135,196.30	\$8,135,196.30	35.2
11. Teachers' Pensions				
1. Annuities.....		\$36,385.97	\$36,385.97	
2. Local Unit Deficits.....		14,000.00	14,000.00	
Total.....		\$50,385.97	\$50,385.97	.2

## 12. State Monuments and Memorials

Purpose	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries			
1. Soldiers' Monument.....	\$10,268.48	\$8,936.03	\$19,204.51		
2. Nancy Hanks Cemetery.....		2,027.80	2,027.80		
3. World War Memorial.....	342.50	1,006.30	1,348.80		
Total.....	\$10,610.98	\$11,970.13	\$22,581.11	.1	

## 13. Forests, Parks, and Hatcheries

1. State Parks.....	\$42,003.23				
2. State Forests.....	12,519.93				
3. State Hatcheries.....	25,279.33				
Total.....	\$79,802.49			.4	

## 14. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings, and Permanent Improvements		Total	
1. Soldiers' Home.....	\$254,180.84	\$11,033.12	\$265,213.96		
2. Orphans' Home.....	139,201.44	1,099.80	140,301.24		
3. Sanatorium.....	95,133.12	8,100.13	103,233.25		
4. Central Hospital.....	598,605.90	29,976.00	628,581.90		
5. Eastern Hospital.....	268,507.89	53,399.47	321,907.36		
6. Northern Hospital.....	304,188.81	94,959.49	399,148.30		
7. Southern Hospital.....	176,713.35		176,713.35		
8. Southeastern Hospital...	337,249.80	29,957.28	367,207.08		
9. Feeble-Minded School...	282,069.25	12,597.96	294,667.21		
10. Epileptic Village.....	137,684.89	31,476.04	169,160.93		
11. Girls' School.....	128,768.38		128,768.38		
12. Boys' School.....	157,775.23	8,395.03	166,170.26		
13. Woman's Prison.....	37,611.48	1,960.47	39,571.95		
14. State Prison.....	876,096.17		876,096.17		
15. Reformatory.....	535,107.99	69,418.53	604,526.52		
16. Penal Farm.....	150,188.03	3,933.16	154,121.19		
17. School for Deaf.....	146,660.18	3,347.59	150,007.77		
18. School for Blind.....	67,695.47		67,695.47		
19. Industrial Aid for Blind..	71,502.18		71,502.18		
20. Feeble-Minded Colony...	56,309.25	54,990.34	111,299.59		
Total.....	\$4,821,249.65	\$414,644.41	\$5,235,894.06	22.7	
True Disbursements.....			\$23,122,817.74	100.0	
Plus Refunds, Transfers and Advancements—			\$60,357.62		
(1) Secretary of State.....		\$9.58			
(2) State House Superintendent.....		100.00			
(3) Conservation Department.....		1,000.00			
(4) Woman's Prison.....		9.00			

(5) Insurance Department.....	360.85
(6) Insurance Taxes.....	666.03
(7) General Fund Tax.....	122.88
(8) Depository Interest Federal Vocational Fund.....	1,487.12
(9) Highway Commission—Current Cash.....	40,720.98
(10) Board of Agriculture.....	631.18
(11) Board of Finance—Advancement	15,250.00

Total..... \$60,357.62

Auditor's Net Disbursements.....\$23,183,170.36

Balance, September 30, 1921.....\$2,989,490.91

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—  
1921

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1921, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor.....	\$17,241.80	
2. Lieutenant-Governor.....	1,037.70	
3. Secretary of State.....	17,848.28	380,349.60
4. Securities Commission.....	9,598.54	32,316.00
5. Automobile Department.....	69,753.35	69,753.35
6. Auto Theft Department.....	78,758.15	366,417.40
7. Auditor of State.....	23,903.39	2,318.20
8. Treasurer of State.....	13,579.64	25.00
9. Attorney-General.....	37,111.68	
10. State Superintendent.....	41,694.42	6,789.21
11. Board of Education.....	12,292.00	
12. Vocational Department.....	18,533.60	9,266.80
13. Rehabilitation Department.....	2,200.31	1,100.15
14. Adjutant-General.....	9,400.00	85,144.91
15. Clerk of Supreme Court.....	14,295.62	11,827.92
16. Reporter of Supreme Court.....	11,935.51	
17. Printing Board.....	8,057.02	
18. Election Commissioners.....	1,850.00	
19. Board of Health.....	155,539.18	27,995.95
20. Oil Inspection Department.....	74,187.15	152,960.62
21. Board of Charities.....	46,302.02	
22. Tax Commission.....	75,301.34	
23. Board of Accounts.....	35,259.62	
24. Budget Department.....	1,827.19	
25. Conservation Department.....	140,276.65	149,183.10
26. Industrial Board.....	122,011.33	17,174.60
27. Employment Commission.....	261.48	

Department	Total Cost of Department	Collections
28. Public Service Commission.....	163,650.63	82,625.83
29. Insurance Department.....	41,294.77	122,953.15
30. Bank Department.....	54,723.82	83,305.69
31. State Library.....	31,767.13	16.37
32. Law Library.....	6,675.64	
33. Library Commission.....	17,500.00	
34. Legislative Bureau.....	15,917.13	
35. Crop Reporting Service.....	207.20	
36. Live Stock Sanitary Board.....	33,625.01	4,501.00
37. Pardon Board.....	4,916.39	
38. Historical Commission.....	12,388.88	28.00
39. State Probation Officer.....	2,343.40	
40. Battle Flag Commission.....	737.99	
41. Teachers' Pension Board.....	1,089.63	
42. State House Superintendent.....	67,175.44	140.12
43. Supreme Court.....	39,376.31	
44. Appellate Court.....	46,950.09	
45. Memorial Art Commission.....	62.49	
46. Lunacy Commission.....	63.00	
47. Board of Pharmacy.....	10,981.75	9,141.00
48. Medical Board.....	5,497.24	7,090.00
49. Embalmers' Board.....	2,061.84	2,430.60
50. Optometry Board.....	1,036.03	1,227.00
51. Nurses' Board.....	2,978.49	3,725.00
52. Board Certified Accountants.....		515.36
53. Printing Court Reports.....	12,042.92	
54. Printing Year Book.....	16,340.10	
55. Fire Marshal.....	50,276.31	68,517.06
56. Highway Commission.....	30,925.64	
Total.....	\$1,712,662.24	\$1,698,838.99
	1,698,838.99	
Excess Cost over Collections.....	\$13,823.25	
57. General Collections—		
(1) Insurance Taxes.....	\$1,140,496.24	
(2) Transportation Taxes.....	39,974.39	
(3) Vessel Tonnage Taxes.....	1,316.60	
(4) Coal Tonnage Taxes.....	73,278.86	
(5) Depository Interest.....	53,588.28	
(6) Interest on Liberty Bonds—State Funds.....	12,418.86	
(7) Docket Fees.....	20,214.75	
(8) General Fund Miscellaneous.....	3,682.69	
Total.....	\$1,344,970.67	
Less Excess Cost of State Departments.....	13,823.25	
Available for General Government Purposes.....	\$1,331,147.42	

Department	Total Cost of Department	Collections
58. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts.....		\$13,371.40
(2) Automobile Tags and Rebates.....		74,000.55
(3) Coal Dealers' Licenses.....		9,300.30
Total Available for General Government Purposes.....	\$1,427,819.67	
59. General Government Costs—		
(1) Temporary Commissions.....	\$33,446.20	
(2) Private Associations.....	10,183.01	
(3) Non-Departmental Charges.....	1,025,637.23	
(4) Payment of Loans.....	117,309.56	
(5) Interest on Loans.....	1,908.27	
(6) Monuments and Memorials.....	22,581.11	
(7) Parks and Recreation.....	79,802.49	
Total.....	\$1,290,867.87	
Excess of Revenue over General Government Costs.....		\$136,951.80
Amount to be Paid from Property Taxes or Loans.....		
Amount Received from Loans.....		
Amount to be Paid from Property Taxes.....		
Net Assessed Valuation in 1921.....		\$5,838,717.040
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs:		
1. Investments.....	\$339,358.90	
2. Schools.....	4,119,164.21	
3. Universities.....	2,239,283.19	
4. State Highways.....	8,135,196.30	
5. Teachers' Pensions.....	50,385.97	
6. Benevolent Institutions.....	5,235,894.06	
Total.....	\$20,119,282.63	

## ANALYSIS

For the Fiscal Year ending September 30, 1922



TABLE I. RECEIPTS—SUMMARY—1922

		Per Cent of Total
1. Balance on Hand, October 1, 1921.....	\$2,989,490.91	
2. Taxes on Property.....	\$12,520,289.66	49.9
3. Poll Taxes.....	388,633.57	1.2
4. Insurance Taxes.....	1,132,213.64	4.5
5. Transportation Taxes.....	37,141.13	.2
6. Vessel Tonnage Taxes.....	1,058.34	
7. Dog Taxes (Hydrophobia).....	22,070.14	.1
8. Inheritance Taxes.....	798,387.64	3.2
9. Depository Interest.....	110,818.18	.5
10. Interest on Invested Funds.....	698,160.25	2.8
11. Earnings of State Institutions and Property.....	1,406,845.73	6.0
12. Sale of Property.....	460,950.56	1.4
13. Federal Aid.....	1,041,650.52	4.1
14. County Aid.....	231,714.19	1.0
15. City Aid.....	10,093.65	.1
16. Fees.....	4,265,400.25	17.3
17. Fines.....	7,877.20	.1
18. Premiums on Teachers' Insurance..	271,478.58	1.1
19. Temporary Loans.....	1,550,000.00	6.2
20. Unclaimed Estates.....	489.56	
21. Miscellaneous Receipts.....	74,168.50	.3
True Receipts.....	\$25,029,441.29	
Refunds.....	83,580.38	
Auditors' Net Receipts.....	\$25,113,021.67	100.0
Amount Available for State Purposes.....	\$28,102,512.58	

TABLE II. DISBURSEMENTS—SUMMARY—1922

1. State Departments.....	\$1,906,463.04	7.9
2. Temporary Commissions.....	17,876.52	.1
3. Private Associations.....	11,069.61	.1
4. Non-Departmental Charges.....	1,131,365.24	4.7
5. Investments.....	324,901.55	1.4
6. Payment of Loans.....	267,381.32	1.1
7. Interest on Loans.....	33,444.86	.1
8. Schools.....	4,220,193.18	17.6
9. Universities.....	3,204,323.67	13.3
10. State Highways.....	6,420,440.66	26.7
11. Teachers' Pensions.....	166,750.29	.7
12. Monuments and Memorials.....	26,906.99	.1
13. Parks and Recreation.....	136,319.31	.6
14. Benevolent Institutions.....	6,141,239.74	25.6
Total Disbursements.....	\$24,008,675.98	100.0
Refunds.....	3,059.54	
Auditor's Net Disbursements.....	\$24,011,735.52	
Balance, September 30, 1922.....	\$4,090,777.06	

TABLE III. RECEIPTS—ANALYSIS—1922

(Index figures refer to Notes on page 230.)

		Per Cent of Total
1. Taxes on Property—		
(1) General Fund.....	\$529,342.53	
(2) Benevolent Institutions.....	3,391,106.67	
(3) Common Schools.....	3,602,209.73	
(4) Teachers' Pensions.....	57,774.36	
(5) Universities and Normal School.....	2,231,748.26	
(6) Agricultural Experiment Station.....	115,550.15	
(7) Vocational Education.....	200,890.36	
(8) War Memorial.....	341,642.96	
(9) State Highways.....	2,050,024.64	
Total.....	\$12,520,289.66	49.9
2. Poll Taxes—		
(1) General Fund.....	\$194,317.57	
(2) Common Schools.....	194,316.00	
Total.....	\$388,633.57	1.2
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner).....	\$1,069,590.87	
(2) Fire Marshal.....	62,622.77	
Total.....	\$1,132,213.64	4.5
4. Transportation Taxes.....	\$37,141.13	.2
5. Vessel Tonnage Taxes.....	\$1,058.34	.0
6. Dog Taxes (Hydrophobia).....	\$22,070.14	.1
7. Inheritance Taxes.....	\$798,387.64	3.2
8. Depository Interest—		
(1) General Fund.....	\$45,265.48	
(2) Purdue University.....	665.12	
(3) Indiana University.....	243.69	
(4) State Normal.....	818.11	
(5) War Memorial.....	9,881.38	
(6) Auto Theft Fund.....	5,387.78	
(7) Automobile Department.....	47,909.46	
(8) Highway Fund.....	647.16	
Total.....	\$110,818.18	.5
9. Interest on Invested Funds—		
(1) Teachers' Retirement Funds.....	\$19,382.25	
(2) Indiana University—Permanent Endowment Fund.....	45,871.72	
(3) Common School Fund.....	632,585.01	
(4) Highway Commission—Interest on Bond....	321.27	
Total.....	\$698,160.25	2.8

		Per Cent of Total
10. Earnings of State Institutions and Property—		
(1) Rent of State Lands .....	\$500.00	
(2) State Parks .....	10,965.26	
(3) Soldiers' Monument .....	13,258.90	
(4) Industrial Aid for Blind .....	83,377.80	
(5) Indiana University—Waterman Rentals .....	4,201.00	
(6) Highway Commission—Rent of Trucks .....	12,650.62	
Repair of Trucks .....	3,530.44	
(7) Benevolent Institutions .....	1,278,361.71	
Total .....	\$1,406,845.73	6.0
11. Sale of Property—		
(1) Military Supplies .....	\$1,930.05	
(2) Court Reports .....	5,026.50	
(3) Acts of Legislature .....	105.75	
(4) Conservation Department—Property .....	1,407.98	
Confiscated Fur .....	198.00	
(5) Historical Commission—Books .....	301.80	
(6) Teachers' Pension Board—Matured Securities .....	144,328.00	
(7) State Lands—Reclamation .....	1,006.78	
Sale .....	617.75	
(8) Highway Commission—Property .....	222,239.71	
Cement Sacks .....	83,788.24	
Total .....	\$460,950.56	1.4
12. Federal Aid—		
(1) Venereal Diseases .....	\$1,559.29	
(2) Infancy and Maternity .....	20,700.00	
(3) Purdue University .....	50,000.00	
(4) Vocational Education .....	111,366.62	
(5) Industrial Rehabilitation .....	6,258.70	
(6) State Highways .....	821,912.91	
(7) Soldiers' Home .....	20,580.00	
(8) Care of Insane Soldiers .....	9,273.00	
Total .....	\$1,041,650.52	4.1
13. County Aid—		
(1) Contributions for State Highways .....	\$20,262.36	
(2) Tubercular Patients—State Sanatorium .....	28,164.70	
(3) Care of Insane .....	47,822.98	
(4) Care of Epileptics .....	4,045.12	
(5) Care of Misdemeanants .....	131,270.00	
(6) Care of Deaf .....	149.03	
Total .....	\$231,714.19	1.0
14. City Aid—State Highway Construction <sup>1a</sup> .....	\$10,093.65	.1
15. Fees—		
(1) Domestic Corporations—Charters .....	\$193,721.00	
(2) Domestic Corporations—Annual Reports .....	4,215.00	

(3) Foreign Corporations—Admission to State .....	68,826.45
(4) Foreign Corporations—Annual Reports .....	842.00
(5) Corporations—Filing with Auditor .....	197.60
(6) Miscellaneous Certificates .....	166.50
(7) Notary Public Commissions .....	5,360.00
(8) Official Comm'ssions .....	107.60
(9) Warrants on Requisition .....	267.00
(10) Trade Marks .....	221.00
(11) Fertilizer Licenses .....	78.00
(12) Certified Copies of Public Records .....	1,871.00
(13) Car Equipment Agreements .....	447.95
(14) Detectives' Licenses .....	800.00
(15) Commissioners of Deeds .....	5.00
(16) Postage for Mailing Acts of Legislature .....	97.07
(17) Blue Sky Fees .....	36,435.54
(18) Land Fees .....	448.00
(19) Real Estate Dealers .....	350.00
(20) Transportation Agents .....	50.00
(21) Supreme Court (Docket) Fees .....	3,705.25
(22) Appellate Court (Docket) Fees .....	7,425.83
(23) Circuit Courts (Docket) Fees .....	20,359.90
(24) Teachers' Examination Fees .....	4,472.80
(25) Manuscript Fees .....	4,270.02
(26) Cold Storage Fees .....	370.00
(27) Water Analysis .....	5,920.00
(28) Resident Hunting and Fishing Licenses .....	128,829.40
(29) Non-Resident Hunting Licenses .....	1,741.00
(30) Non-Resident Fishing Licenses .....	9,169.20
(31) Lake Michigan Fishing Licenses .....	280.00
(32) Inspection Certificates .....	500.00
(33) Ferret Permits .....	180.00
(34) Scientific Permits .....	22.00
(35) Gas Wells—Plugging .....	2,430.00
(36) Nursery Licenses .....	626.00
(37) Industrial Licenses .....	16,189.67
(38) Transcripts—Industrial Board Records .....	1,260.75
(39) Water Craft Inspection .....	300.00
(40) Employment Agencies .....	562.50
(41) Authorizing Public Utility Securities .....	89,169.62
(42) Audits and Appraisals of Public Utilities .....	22,527.50
(43) Rendering Plant Licenses .....	3,625.00
(44) Veterinary Licenses .....	376.00
(45) Inspection of Oil .....	168,392.73
(46) Insurance Examiners' Fees and Expenses .....	14,749.20
(47) Insurance Fees .....	139,263.02
(48) Bank Examiners' Fees .....	44,245.53
(49) Filing Bank Bonds .....	1,827.00
(50) Building and Loan Fees .....	19,338.00
(51) Loan and Credit Fees .....	27,000.00
(52) Special Bank Fees .....	554.89
(53) Miscellaneous Bank Fees .....	69.78

		Per Cent of Total
(54) Certified Public Accountants .....	1,278.80	
(55) Pharmacists .....	1,733.00	
(56) Physicians and Surgeons .....	4,417.00	
(57) Embalmers .....	2,351.80	
(58) Optometrists .....	1,174.00	
(59) Nurses .....	4,822.00	
(60) Civil Engineers .....	26,896.00	
(61) Auto Theft Fees .....	175,964.00	
(62) Automobile Registration Fees .....	2,983,068.00	
(63) Unclaimed Fees (Local Courts) .....	1,263.89	
(64) Show Licenses .....	8,172.46	
Total .....	\$4,265,400.25	17.3
16. Fines—		
(1) State Library—On Books .....	\$12.20	
(2) Fish and Game Fines .....	7,865.00	
Total .....	\$7,877.20	.1
17. Premiums on Teachers' Insurance <sup>1a</sup> —		
(1) Assessments .....	\$160,046.24	
(2) Arrearages .....	111,358.34	
(3) Withdrawals .....	74.00	
Total .....	\$271,478.58	1.1
18. Temporary Loans .....	\$1,550,000.00	6.2
19. Unclaimed Estates .....	\$489.56	
20. Miscellaneous Receipts—		
(1) Excess Insurance Fees .....	\$659.00	
(2) Damages—Conservation Department .....	21.52	
(3) Donations to Conservation Department .....	40.00	
(4) Miscellaneous Conservation Department .....	104.90	
(5) General Fund—Miscellaneous .....	192.33	
(6) Highway Department—Discount .....	363.00	
Certified Copies of Bonds .....	3.00	
Freight Advanced .....	47,052.82	
Freight and Express .....	855.85	
Telephones and Telegraphs .....	2.15	
Freight Audit .....	15.93	
Right-of-Way .....	400.00	
Joint Construction .....	24,458.00	
Total .....	\$74,168.50	
True Receipts .....	\$25,029,441.29	100.0

21. Refunds—	
(1) G. A. R. Encampment .....	\$1,794.88
(2) Conservation Department .....	15.00
(3) Teachers' Pension Board .....	362.46
(4) Highway Department—On Barrels .....	1,650.67
Federal Aid .....	941.28
Duplicate Payments .....	448.10
Pay Roll Adjustments .....	308.45
Advancement Returned .....	75,000.00
(5) Board of Health—Automobile .....	1,186.58
(6) Legislative Bureau .....	2.00
(7) Vocational Education—Federal Depository Interest .....	1,071.63
(8) Taxes Transferred .....	799.33
	\$83,580.38
Auditor's Net Receipts .....	\$25,113,021.67
Amount Available for State Purposes .....	\$28,102,512.58

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1922

1. Secretary of State.....	(1) Domestic Corporations—	
	—Charters .....	\$193,721.00
	(2) Foreign Corporations—	
	Admissions .....	68,826.45
	(3) Domestic Corporations—	
	—Reports .....	4,215.00
	(4) Foreign Corporations—	
	Reports .....	842.00
	(5) Miscellaneous	
	Certificates .....	166.50
	(6) Notary Public	
	Commissions .....	5,360.00
	(7) Official Commissions .....	107.60
	(8) Warrants on Requisition .....	267.00
	(9) Trade Marks .....	221.00
	(10) Fertilizer Licenses .....	78.00
	(11) Certified Copies of	
	Records .....	1,871.00
	(12) Sale Court Reports .....	5,026.50
	(13) Sale Acts of Legislature .....	105.75
	(14) Car Equipment Agree-	
	ments .....	447.95
	(15) Detectives' Licenses .....	800.00
	(16) Commissioners of Deeds .....	5.00
	(17) Postage—Acts of Legis-	
	lature .....	97.07
	Total .....	\$282,157.82

2. Securities Commission.....	(1) Blue Sky Fees.....	\$36,435.54
3. Automobile Department.....	(1) Automobile Fees.....	\$2,983,068.00
	(2) Depository Interest....	47,909.46
	Total.....	\$3,030,977.46
4. Auto Theft Department.....	(1) Auto Theft Fees.....	\$175,964.00
	(2) Depository Interest....	5,387.78
	Total.....	\$181,351.78
5. Auditor of State.....	(1) Land Fees.....	\$448.00
	(2) Land Rentals.....	500.00
	(3) Corporation Fees.....	197.60
	(4) Real Estate Dealers....	350.00
	Total.....	\$1,495.60
6. Treasurer of State.....	(1) Transportation Agents..	\$50.00
7. State Superintendent.....	(1) Teachers' Examination	
	Fees.....	\$4,472.80
	(2) Manuscript Fees.....	4,270.02
	Total.....	\$8,742.82
8. Vocational Department.....	(1) Federal Aid.....	\$111,366.62
9. Rehabilitation Department...	(1) Federal Aid.....	\$6,258.70
10. Adjutant-General.....	(1) Sale Military Property..	\$1,930.05
11. Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$3,705.25
	(2) Appellate Court Fees....	7,425.83
	Total.....	\$11,131.08
12. Board of Health.....	(1) Federal Aid—Venereal	
	Diseases.....	\$1,559.29
	(2) Federal Aid Infancy Act	20,700.00
	(3) Cold Storage Fees.....	370.00
	(4) Water Analysis Fees....	5,920.00
	Total.....	\$28,549.29
13. Oil Inspection Department...	(1) Inspection of Oil.....	\$168,392.73
14. Conservation Department....	(1) Resident Hunting and	
	Fishing Licenses.....	\$128,829.40
	(2) Non-Resident Hunting	
	Licenses.....	1,741.00
	(3) Non-Resident Fishing	
	Licenses.....	9,169.20
	(4) Lake Michigan Fishing	
	Licenses.....	280.00
	(5) Fines.....	7,865.00
	(6) Inspection Certificates..	500.00
	(7) Ferret Permits.....	180.00
	(8) Scientific Permits.....	22.00
	(9) Sale of Property.....	1,407.98
	(10) Confiscated Fur.....	198.00

	(11) Damages.....	21.52
	(12) Park Receipts.....	10,965.26
	(13) Donations.....	40.00
	(14) Gas Well Fees.....	2,430.00
	(15) Nursery Licenses.....	626.00
	(16) Refunds.....	15.00
	(17) Miscellaneous.....	104.90
	Total.....	\$164,395.26
15. Industrial Board.....	(1) License Fees.....	\$16,189.67
	(2) Transcripts.....	1,260.75
	(3) Water Craft Inspection..	300.00
	(4) Employment Licenses...	562.50
	Total.....	\$18,312.92
16. Public Service Commission...	(1) Authorizing Securities..	\$89,169.62
	(2) Audits and Appraisals...	22,527.50
	Total.....	\$111,697.12
17. Insurance Department.....	(1) Examiners' Fees and Ex-	
	penses.....	\$14,749.20
	(2) Insurance Fees.....	139,263.02
	Total.....	\$154,012.22
18. Bank Department.....	(1) Examination Fees.....	\$44,245.53
	(2) Filing Bonds.....	1,827.00
	(3) Building and Loan Fees	19,338.00
	(4) Loan and Credit Fees...	27,000.00
	(5) Special Fees.....	554.89
	(6) Miscellaneous Fees.....	69.78
	Total.....	\$93,035.20
19. State Library.....	(1) Replacement of Books..	\$12.20
20. Live Stock Sanitary Board...	(1) Rendering Plant	
	Licenses.....	3,625.00
	(2) Veterinary Licenses....	376.00
	Total.....	\$4,001.00
21. Historical Commission.....	(1) Sale of Books.....	\$301.80
22. Teachers' Pension Board....	(1) Assessments.....	\$160,046.24
	(2) Arrearages.....	111,358.34
	(3) Interest on Investments.	19,382.25
	(4) Sale of Matured	
	Securities.....	144,328.00
	(5) Withdrawals.....	74.00
	(6) Refunds.....	362.46
	Total.....	\$435,551.29

23. Board of Pharmacy.....	(1) Examination Fees.....	\$1,733.00
24. Medical Board.....	(1) Examination Fees.....	\$4,417.00
25. Embalmers' Board.....	(1) Examination Fees.....	\$2,351.80
26. Optometry Board.....	(1) Examination Fees.....	\$1,174.00
27. Nurses' Board.....	(1) Examination Fees.....	\$4,822.00
28. Engineers' Board.....	(1) Examination Fees.....	\$26,896.00
29. Board Certified Accountants.....	(1) Examination Fees.....	\$1,278.80
30. Highway Commission.....	(1) Federal Aid.....	\$821,912.91
	(2) Depository Interest.....	647.16
	(3) Truck Rentals.....	12,650.62
	(4) Sale of Property.....	222,239.71
	(5) Interest on Bond.....	321.27
	(6) Discount.....	363.00
	(7) Certified Copies of Bonds.....	3.00
	(8) County Aid.....	20,262.36
	(9) City Aid.....	10,093.65
	(10) Freight Advanced.....	47,052.82
	(11) Cement Sacks.....	83,788.24
	(12) Freight and Express.....	855.85
	(13) Telephones and Telegraphs.....	2.15
	(14) Freight Audit.....	15.93
	(15) Refund on Barrels.....	1,650.67
	(16) Right of Way.....	400.00
	(17) Joint Construction.....	24,458.00
	(18) Truck Repairs.....	3,530.44
	(19) Federal Aid Refund.....	941.28
	(20) Duplicate Payments.....	448.10
	(21) Pay Roll Adjustments.....	308.45
	Total.....	\$1,251,945.61
31. General Receipts.....	(1) Excess Insurance Fees.....	\$659.00
	(2) G.A.R. Encampment Refund.....	1,794.88
	(3) Docket Fees—Local Courts.....	20,359.90
	(4) Depository Interest.....	45,265.48
	(5) General Fund Miscellaneous.....	192.33
	(6) State Lands—Reclamation.....	1,006.78
	(7) State Lands—Sale.....	617.75
	(8) Unclaimed Estates.....	489.56
	(9) Interest on School Fund.....	632,585.01
	(10) Unclaimed Fees.....	1,263.89
	(11) Show Licenses.....	8,172.46
	Total.....	\$712,407.04

32. Soldiers' Monument.....	(1) Earnings and Sales.....	\$13,258.90
33. Purdue University.....	(1) Federal Aid.....	\$50,000.00
	(2) Depository Interest.....	665.12
	Total.....	\$50,665.12
34. Indiana University.....	(1) Waterman Rentals.....	\$4,201.00
	(2) Depository Interest.....	243.69
	(3) Endowment Fund Interest.....	45,871.72
	Total.....	\$50,316.41
35. State Normal.....	(1) Depository Interest.....	\$818.11
36. War Memorial.....	(1) Depository Interest.....	\$9,881.38



## 37. Benevolent and Correctional Institutions

Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
1. Soldiers' Home.....	\$807.20			\$20,580.00	\$21,387.20
2. Orphans' Home.....	378.19				378.19
3. Sanatorium.....	95.74	\$28,164.70	\$994.43		29,254.87
4. Central Hospital.....	\$1,941.74	18,169.69	14,909.19	2,973.00	37,993.62
5. Eastern Hospital.....	482.96	5,754.10	16,998.89		23,235.95
6. Northern Hospital.....	1,201.88	9,257.07	2,249.50	6,300.00	19,008.45
7. Southern Hospital.....	3,889.90	6,148.97	3,996.50		14,035.37
8. Southeastern Hospital.....	2,196.88	8,493.15	9,420.00		20,110.03
9. Feeble-Minded School.....	742.32		7,948.02		8,690.34
10. Epileptic Village.....	1,068.99	4,045.12	792.56		5,906.67
11. Girls' School.....	167.25	54,535.60			54,702.85
12. Boys' School.....	1,280.97	76,734.40			78,015.37
13. Woman's Prison.....	4,419.50				4,419.50
14. State Prison.....	916,002.27				916,002.27
15. Reformatory.....	184,364.20				184,364.20
16. Penal Farm.....	91,986.35	4,104.77			96,091.12
17. School for Deaf.....	917.82	149.03			1,066.85
18. School for Blind.....	387.73				387.73
19. Industrial Aid for Blind.....	83,377.80				83,377.80
20. Feeble-Minded Colony.....	746.08		3,869.88		4,615.96
Total.....	\$1,296,455.77	\$215,556.60	\$61,178.97	\$29,853.00	\$1,603,044.34

Grand Total Departmental and Institutional Receipts.....	\$8,585,168.01
Taxes on Property.....	12,520,289.66
Poll Taxes.....	388,633.57
Special Taxes.....	1,990,870.89
Loans.....	1,550,000.00

Total Receipts.....	\$25,034,962.13
Plus Refunds:—	
(1) Board of Health.....	\$1,186.58
(2) Legislative Bureau.....	2.00
(3) Taxes Transferred.....	799.33
(4) Vocational Education.....	1,071.63
(5) Highway Commission.....	75,000.00
	78,059.54

Auditor's Net Receipts.....\$25,113,021.67

TABLE V. DISBURSEMENTS—ANALYSIS—1922

## 1. State Departments

Department	Salaries	Expenses Other Than Salaries	Total
1. Governor.....	\$15,000.00	\$3,287.37	\$18,287.37
2. Lieutenant-Governor.....	1,000.00		1,000.00
3. Secretary of State.....	15,750.00	2,330.10	18,080.10
4. Securities Commission.....	12,672.48	4,704.71	17,377.19
5. Automobile Department.....	40,633.65	37,655.15	78,288.80
6. Auto Theft Department.....	63,959.91	56,015.19	119,975.10
7. Auditor of State.....	19,800.00	1,724.12	21,524.12
8. Treasurer of State.....	13,075.00	1,335.42	14,410.42
9. Attorney-General.....	36,521.99	4,308.75	40,830.74
10. State Superintendent.....	26,298.21	12,488.79	38,787.00
11. Board of Education.....	5,006.72	3,789.44	8,796.16
12. Vocational Department.....	16,193.15	4,147.27	20,340.42
13. Rehabilitation Department.....	5,237.39	2,515.12	7,752.51
14. Adjutant-General.....	12,908.88	1,224.00	14,132.88
15. Clerk of Supreme Court.....	14,000.12	1,047.07	15,047.19
16. Reporter of Supreme Court.....	11,245.00	158.80	11,403.80
17. Printing Board.....	5,400.00	1,893.10	7,293.10
18. Election Commission.....	1,300.00	3,203.48	4,503.48
19. Board of Health.....	128,593.48	59,029.04	187,622.52
20. Oil Inspection Department.....	46,201.31	26,991.85	73,193.16
21. Board of Charities.....	27,489.37	19,850.85	47,340.22
22. Tax Commission.....	59,804.47	19,301.74	79,106.21
23. Board of Accounts.....	24,240.62	3,414.71	27,655.33
24. Budget Department.....	5,719.00	94.24	5,813.24
25. Conservation Department.....	98,439.25	59,489.41	157,928.66
26. Industrial Board.....	92,243.51	27,261.75	119,505.26

Department	Salaries	Expenses Other Than Salaries	Total	Per Cen- of Total
27. Public Service				
Commission.....	139,458.63	23,023.44	162,482.07	
28. Insurance Department...	43,022.69	13,136.00	56,158.69	
29. Bank Department.....	40,774.99	15,656.70	56,431.69	
30. State Library.....	24,948.05	16,638.02	41,586.07	
31. Law Library.....	3,000.00	3,509.80	6,509.80	
32. Library Commission.....	13,288.04	7,951.48	21,239.52	
33. Legislative Bureau.....	9,856.75	1,479.38	11,336.13	
34. Crop Reporting Service..	1,200.00	514.68	1,714.68	
35. Live Stock Sanitary Board.....	18,822.35	9,967.89	28,790.24	
36. Pardon Board.....	6,194.15	938.71	7,132.86	
37. Historical Commission...	6,534.04	12,128.98	18,663.02	
38. State Probation Officer..	3,780.00	2,924.36	6,704.3	
39. Battle Flag Commission..	1,877.50	30.40	1,907.90	
40. Teachers' Pension Board.	8,632.73	3,947.85	12,580.58	
41. State House Superintendent.....	44,228.15	23,550.68	67,778.83	
42. Supreme Court.....	36,900.00	2,447.84	39,347.84	
43. Appellate Court.....	44,400.00	2,795.22	47,195.22	
44. Memorial Art Commission.....		31.73	31.73	
45. Lunacy Commission.....		63.00	63.00	
46. Board of Pharmacy.....	6,437.50	2,981.19	9,418.69	
47. Medical Board.....	1,750.00	3,458.24	5,208.24	
48. Embalmers' Board.....	1,287.60	592.23	1,879.83	
49. Optometry Board.....	980.00	391.73	1,371.73	
50. Nurses' Board.....	3,161.05	2,541.50	5,702.55	
51. Engineers' Board.....	7,734.85	10,416.63	18,151.48	
52. Printing Court Reports...		11,823.17	11,823.17	
53. Printing Year Book.....		11,119.09	11,119.09	
54. Fire Marshal.....	40,174.34	15,818.48	55,992.82	
55. Highway Commission....	25,752.74	16,393.49	42,146.23	
Total.....	\$1,332,929.66	\$573,533.38	\$1,906,463.04	7.9
2. Temporary Commissions				
1. Educational Survey Committee.....	\$1,837.84	\$7,497.41	\$9,335.25	
2. Mental Defectives Committee.....	548.67	5,575.30	6,123.97	
3. Lawton Monument Commission*.....		2,000.00	2,000.00	

\* The Lawton Monument Commission was created in 1921 to supervise the erection of a monument to General Henry W. Lawton. (Acts 1921, p. 144)

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
4. Drainage Commission*...		341.89	341.89	
5. Land Purchase Committee†.....		75.41	75.41	
Total.....	\$2,386.51	\$15,490.01	\$17,876.52	.1
3. Private Associations Receiving State Aid				
1. Horticultural Society....	\$2,190.76	\$1,113.15	\$3,303.91	
2. Dairymen's Association..		500.00	500.00	
3. Stock-breeders' Associa- tions.....		418.89	418.89	
4. Corn Growers' Association.....		868.34	868.34	
5. Academy of Science.....		3,480.17	3,480.17	
6. Grand Army of Republic.	1,000.00	1,498.30	2,498.30	
Total.....	\$3,190.76	\$7,878.85	\$11,069.61	.1
4. Non-Departmental Services and Charges				
1. State Militia.....		\$255,220.79	\$255,220.79	
2. Legislature.....		12,681.82	12,681.82	
3. Repairs on State House...		53,039.55	53,039.55	
4. Salaries of Superior Judges.....	\$79,461.27		79,461.27	
5. Salaries of Circuit Judges	293,918.33		293,918.33	
6. Salaries of Criminal Judges.....	8,400.00		8,400.00	
7. Salaries of Probate Judges	8,400.00		8,400.00	
8. Salaries of Prosecuting Attorneys.....	35,000.00		35,000.00	
9. Governor's Mansion.....		29,986.27	29,986.27	
10. Tubercular Cattle.....		99,999.09	99,999.09	
11. Foot and Mouth Disease..		225.00	225.00	
12. Premiums, State Fair...		10,000.00	10,000.00	
13. Survey of State Institutions.....		507.62	507.62	
14. Coal Mining by State....		126.54	126.54	
15. First Aid Mine Meeting..		304.55	304.55	
16. Memorial Wreath.....		25.00	25.00	
17. Insurance.....		187.25	187.25	
18. Foch Day Expenses.....		3,062.21	3,062.21	
19. Sheriffs' Expenses— Escaped Prisoners....		765.00	765.00	
20. Rhoda J. Chase Pension..		1,200.00	1,200.00	
21. Sale of State Lands.....		547.10	547.10	
22. Unclaimed Estates.....		151.65	151.65	

\* The Drainage Commission was created in 1921 to codify the state drainage laws. (Acts 1921, p. 356)

† The Land Purchase Committee was created in 1921 to select a site and purchase land for the new Reformatory. (Acts 1921, p. 145)

Purpose	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
23. Industrial Rehabilitation .....		12,043.29	12,043.29	
24. County Agents .....	\$2,814.27		82,814.27	
25. Automobile Tags and Badges .....		72,763.42	72,763.42	
26. Automobile Rebates .....		25,418.30	25,418.30	
27. Evansville Exposition .....		3,000.00	3,000.00	
28. Refund on Insurance Taxes .....		11,383.29	11,383.29	
29. Judgment .....		764.86	764.86	
30. Light Bill .....		558.90	558.90	
31. Street and Sewer Assessments .....		28,028.42	28,028.42	
32. Attorneys' Fees .....		1,381.45	1,381.45	
Total .....	\$507,993.87	\$623,371.37	\$1,131,365.24	4.7
5. Investments				
1. Securities of Teachers' Pension Board .....			\$259,907.91	
2. Premiums on Teachers' Pension Securities .....			\$9,993.64	
3. Loan to Board of Agriculture .....			55,000.00	
Total .....			\$324,901.55	1.4
6. Payment of Loans				
1. Board of Agriculture Loan .....			\$267,381.32	1.1
7. Interest on Loans				
1. Teachers' Pension Board—Note .....			\$656.48	
2. Teachers' Pension Board—Interest on Arrearages .....			29.25	
3. State Loans .....			32,759.13	
Total .....			\$33,444.86	.1
8. Schools				
1. Common School Apportionment .....			\$3,650,279.63	
2. State Aid for Common Schools .....			363,231.06	
3. Vocational Training .....			181,285.37	
4. Training of Vocational Teachers .....			25,397.12	
Total .....			\$4,220,193.18	17.6
9. Universities and Normal School				
1. Indiana University .....			\$1,140,275.27	
2. Purdue University .....			1,530,122.95	
3. State Normal .....			533,925.45	
Total .....			\$3,204,323.67	13.3

10. State Highways				
Purpose	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
1. Construction of Highways .....			\$3,166,455.86	
2. Maintenance of Highways .....			2,369,137.45	
3. Highway Equipment .....			747,188.05	
4. Highway Capital Outlays .....			130,949.03	
5. Right-of-Way .....			6,575.10	
6. Court Costs .....			135.17	
Total .....			\$6,420,440.66	26.7
11. Teachers' Pensions				
1. Benefits .....			\$9,894.68	
2. Annuities .....			134,334.12	
3. Withdrawals .....			14,869.76	
4. Arrearages .....			682.23	
5. Assessments .....			248.80	
6. Taxes paid to Terre Haute and Indianapolis .....			6,720.70	
Total .....			\$166,750.29	.7
12. State Monuments and Memorials				
1. Soldiers' Monument .....	\$8,617.50	\$8,864.03	\$17,481.53	
2. Nancy Hanks Cemetery .....	1,642.75	157.20	1,799.95	
3. World War Memorial .....	4,937.17	2,688.34	7,625.51	
Total .....	\$15,197.42	\$11,709.57	\$26,906.99	
13. Forests, Parks and Hatcheries				
1. State Parks .....			\$82,500.14	
2. State Forests .....			16,172.98	
3. State Hatcheries .....			37,646.19	
Total .....			\$136,319.31	.6
14. Benevolent and Correctional Institutions				
Institution	Maintenance	Lands, Buildings, and Permanent Improvements	Total	Per Cent of Total
1. Soldiers' Home .....	\$253,462.33	\$151,014.07	\$404,476.40	
2. Orphans' Home .....	134,303.86	5,624.05	139,927.91	
3. Sanatorium .....	100,099.14	47,756.87	147,856.01	
4. Central Hospital .....	542,514.94	306,034.67	848,549.61	
5. Eastern Hospital .....	259,364.64	34,502.23	293,866.87	
6. Northern Hospital .....	314,780.19	47,160.49	361,940.68	
7. Southern Hospital .....	150,698.51	15,119.78	165,818.29	
8. Southeastern Hospital .....	330,406.13	48,699.10	379,105.23	
9. Feeble-Minded School .....	279,384.64	12,970.87	292,355.51	

Institution	Maintenance	Lands, Buildings and Permanent Improvements	Total	Per Cent of Total
10. Epileptic Village.....	137,991.21	164,100.98	302,092.19	
11. Girls' School.....	124,726.78	6,037.63	130,764.41	
12. Boys' School.....	152,244.98	57,479.07	209,724.05	
13. Woman's Prison.....	37,032.61		37,032.61	
14. State Prison.....	922,769.80	11,478.20	934,248.00	
15. Reformatory.....	474,255.98	373,874.61	848,130.59	
16. Penal Farm.....	168,829.45	16,901.03	185,730.48	
17. School for Deaf.....	133,488.28	3,701.70	137,189.98	
18. School for Blind.....	66,479.52	3,416.28	69,895.80	
19. Industrial Aid for Blind..	136,048.17	13,000.00	149,048.17	
20. Feeble-Minded Colony...	56,228.43	47,258.52	103,486.95	
Total.....	\$4,775,109.59	\$1,366,130.15	\$6,141,239.74	25.6
True Disbursements.....			\$24,008,675.98	100.0
Plus Refunds.....			\$3,059.54	
(1) Board of Health.....		\$1,186.58		
(2) Legislative Bureau.....		2.00		
(3) Taxes Transferred.....		799.33		
(4) Vocational Education.....		1,071.63		
Auditor's Net Disbursements.....			\$24,011,735.52	
Balance, September 30, 1922.....			4,090,777.06	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1922

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1922, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

Department	Total Cost of Department	Collections
1. Governor.....	\$18,287.37	
2. Lieutenant-Governor.....	1,000.00	
3. Secretary of State.....	18,080.10	\$282,157.82
4. Securities Commission.....	17,377.19	36,435.54
5. Automobile Department.....	78,288.80	78,288.80
6. Auto Theft Department.....	119,975.10	175,964.00
7. Auditor of State.....	21,524.12	1,495.60
8. Treasurer of State.....	14,410.42	50.00
9. Attorney-General.....	40,830.74	
10. State Superintendent.....	38,787.00	8,742.82
11. Board of Education.....	8,796.16	
12. Vocational Department.....	20,340.42	10,170.21
13. Rehabilitation Department.....	7,752.51	3,876.25

Department	Total Cost of Department	Collections
14. Adjutant-General.....	14,132.88	1,930.05
15. Clerk of Supreme Court.....	15,047.19	11,131.08
16. Reporter of Supreme Court.....	11,403.80	
17. Printing Board.....	7,293.10	
18. Election Commissioners.....	4,503.48	
19. Board of Health.....	187,622.52	50,619.43
20. Oil Inspection Department.....	73,193.16	168,392.73
21. Board of Charities.....	47,340.22	
22. Tax Commission.....	79,106.21	
23. Board of Accounts.....	27,655.33	
24. Budget Department.....	5,813.24	
25. Conservation Department.....	157,928.66	164,395.26
26. Industrial Board.....	119,505.26	18,312.92
27. Public Service Commission.....	162,482.07	111,697.12
28. Insurance Department.....	56,158.69	154,012.22
29. Bank Department.....	56,431.69	93,035.20
30. State Library.....	41,586.07	12.20
31. Law Library.....	6,509.80	
32. Library Commission.....	21,239.52	
33. Legislative Bureau.....	11,336.13	
34. Crop Reporting Service.....	1,714.68	
35. Live Stock Sanitary Board.....	28,790.24	4,001.00
36. Pardon Board.....	7,132.86	
37. Historical Commission.....	18,663.02	301.80
38. State Probation Officer.....	6,704.36	
39. Battle Flag Commission.....	1,907.90	
40. Teachers' Pension Board.....	12,580.58	
41. State House Superintendent.....	67,778.83	
42. Supreme Court.....	39,347.84	
43. Appellate Court.....	47,195.22	
44. Memorial Art Commission.....	31.73	
45. Lunacy Commission.....	63.00	
46. Board of Pharmacy.....	9,418.69	1,733.00
47. Medical Board.....	5,208.24	4,417.00
48. Embalmers' Board.....	1,879.83	2,351.80
49. Optometry Board.....	1,371.73	1,174.00
50. Nurses' Board.....	5,702.55	4,822.00
51. Engineers' Board.....	18,151.48	26,896.00
52. Board Certified Accountants.....		1,278.80
53. Printing Court Reports.....	11,823.17	
54. Printing Year Book.....	11,119.09	
55. Fire Marshal.....	55,992.82	62,622.77
56. Highway Commission.....	42,146.23	
Total.....	\$1,906,463.04	\$1,480,317.42
Excess of Cost over Collections.....	\$426,145.62	

	Department	Total Cost of Department	Coll ections
57.	General Collections—		
	(1) Insurance Taxes .....	\$1,069,590.87	
	(2) Transportation Taxes .....	37,141.13	
	(3) Vessel Tonnage Taxes .....	1,058.34	
	(4) Depository Interest .....	50,619.43	
	(5) Docket Fees .....	20,359.90	
	(6) General Fund Miscellaneous .....	192.33	
	Total .....	\$1,178,962.00	
	Less Excess Cost of State Departments .....	426,145.62	
	Available for General Government Purposes .....	\$752,816.38	
58	Other Non-Tax Revenue Available—		
	(1) Soldiers' Monument Receipts .....	\$13,258.90	
	(2) Automobile Tags and Rebates .....	98,181.72	
	(3) Miscellaneous .....	659.00	
	Total Available for General Government Purposes .....	\$864,916.00	
59.	General Government Costs—		
	(1) Temporary Commissions .....	\$17,876.52	
	(2) Private Associations .....	11,069.61	
	(3) Non-Departmental Charges .....	1,131,365.24	
	(4) Payment of Loans .....	267,381.32	
	(5) Interest on Loans .....	33,444.86	
	(6) State Monuments and Memorials .....	26,906.99	
	(7) Parks and Recreation .....	136,319.31	
	Total .....	\$1,624,363.85	
	Less Amount Available for General Govern- ment .....	\$864,916.00	
	Amount to be Paid from Property Taxes or Loans .....	\$759,447.85	
	Amount Received from Loans .....	\$1,550,000.00	
	Amount to be Paid from Property Taxes .....		
	Net Assessed Valuation in 1922 .....	\$5,701,888.589	
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs—			
	1. Investments .....	\$324,901.55	
	2. Schools .....	4,220,193.18	
	3. Un'iversities .....	3,204,323.67	
	4. State Highways .....	6,420,440.66	
	5. Teachers' Pensions .....	166,750.29	
	6. Benevolent Institutions .....	6,141,239.74	
	Total .....	\$20,477,849.09	

## ANALYSIS

For the Fiscal Year ending September 30, 1923



TABLE I. RECEIPTS—SUMMARY—1923

		Per Cent of Total
1. Balance on Hand October 1, 1922.....	\$4,090,777.06	
2. Taxes on Property.....	\$13,837,262.92	44.3
3. Poll Taxes.....	416,683.60	1.3
4. Insurance Taxes.....	1,276,356.69	4.1
5. Transportation Taxes.....	25,861.94	.1
6. Vessel Tonnage Taxes.....	1,077.62	.0
7. Dog Taxes (Hydrophobia).....	20,774.78	.1
8. Inheritance Taxes.....	943,895.88	3.0
9. Gasoline Taxes.....	1,309,925.73	4.2
10. Depository Interest.....	127,715.90	.4
11. Interest on Invested Funds.....	749,851.30	2.4
12. Earnings of State Institutions and Property.....	1,464,083.66	4.7
13. Sale of Property.....	791,174.66	2.5
14. Federal Aid.....	2,054,909.63	6.6
15. County Aid.....	232,129.96	.7
16. City Aid.....	658.44	.0
17. Fees.....	5,422,788.56	17.3
18. Fines.....	6,949.35	.0
19. Premiums on Teachers' Insurance..	468,816.25	1.5
20. Temporary Loans.....	1,975,000.00	6.3
21. Unclaimed Estates.....	4,625.88	.0
22. Board of Accounts—Recoveries....	\$10,015.41	.0
23. Miscellaneous Receipts.....	151,661.12	.5
True Receipts.....	\$31,292,219.28	100.0
Refunds.....	25,082.16	
Auditor's Net Receipts.....	\$31,317,301.44	
Amount Available for State Purposes.....	\$35,408,078.50	

TABLE II. DISBURSEMENTS—SUMMARY—1923

1. State Departments.....	\$2,056,166.97	6.7
2. Temporary Commissions.....	8,578.52	.0
3. Private Associations.....	8,974.60	.0
4. Non-Departmental Services.....	1,179,292.15	3.9
5. Investments.....	761,120.11	2.5
6. Payment of Loans.....	1,595,000.00	5.2
7. Interest on Loans.....	58,035.02	.2
8. Schools.....	4,173,507.42	13.7
9. Universities.....	3,616,696.66	11.8
10. State Highways.....	9,290,281.46	30.4
11. Teachers' Pensions.....	197,355.12	.7
12. Monuments and Memorials.....	70,930.82	.2

		Per Cent of Total
13. Forests, Parks and Hatcheries.....	153,174.67	.5
14. Benevolent Institutions.....	7,409,362.35	24.2
True Disbursements.....	\$30,578,475.87	100.0
Refunds.....	24,319.07	
Auditor's Net Disbursements.....	\$30,602,794.94	
Balances, September 30, 1923.....	\$4,805,283.56	

TABLE III. RECEIPTS—ANALYSIS—1923

(Index figures refer to the notes on page 230.)

1. Taxes on Property—		
(1) General Fund.....	\$769,574.00	
(2) Benevolent Institutions.....	3,800,208.67	
(3) Common Schools.....	3,821,948.25	
(4) Teachers' Pensions.....	188,802.49	
(5) Universities and Normal School.....	2,721,879.79	
(6) Agricultural Experiment Station.....	217,618.54	
(7) Vocational Education.....	272,717.28	
(8) War Memorial.....	326,778.01	
(9) State Highways.....	1,717,735.89	
Total.....	\$13,837,262.92	44.3
2. Poll Taxes—		
(1) General Fund.....	\$208,341.80	
(2) Common Schools.....	208,341.80	
Total.....	\$416,683.60	1.3
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner).....	\$1,202,711.65	
(2) Fire Marshal.....	73,645.04	
Total.....	\$1,276,356.69	4.1
4. Transportation Taxes.....	\$25,861.94	.1
5. Vessel Tonnage Taxes.....	\$1,077.62	.0
6. Dog Taxes (Hydrophobia).....	\$20,774.78	.1
7. Inheritance Taxes.....	\$943,895.88	3.0
8. Gasoline Taxes.....	\$1,309,925.73	4.2
9. Depository Interest—		
(1) General Fund.....	\$51,363.99	
(2) Purchasing Committee Fund.....	39.59	
(3) State Normal.....	3,456.79	
(4) War Memorial.....	19,869.60	
(5) Auto Theft Fund.....	3,543.95	
(6) Automobile Department.....	48,599.52	
(7) Highway Fund.....	842.46	
Total.....	\$127,715.90	.4

		Per Cent of Total
10. Interest on Invested Funds—		
(1) Teachers' Retirement Fund .....	\$29,319.30	
(2) Indiana University—Permanent Endowment Fund .....	45,871.70	
(3) Common School Fund .....	668,110.88	
(4) Loan Board of Agriculture .....	6,209.71	
(5) Highway Commission—Interest on Bond .....	339.71	
Total .....	\$749,851.30	2.4
11. Earnings of State Institutions and Property—		
(1) Rent of State Lands .....	\$500.00	
(2) State Parks .....	14,855.18	
(3) Soldiers' Monument .....	15,695.30	
(4) Industrial Aid for Blind .....	127,146.20	
(5) Indiana University—Waterman Rentals .....	4,355.00	
(6) Highway Commission—Rent of Bridges .....	3,000.00	
Rent of Trucks .....	6,383.91	
Repair of Trucks .....	5,815.96	
(7) War Memorial—Rent of Property .....	8,247.00	
(8) Benevolent Institutions .....	1,278,085.11	
Total .....	\$1,464,083.66	4.7
12. Sale of Property—		
(1) Military Supplies .....	\$6,203.93	
(2) Court Reports .....	7,154.50	
(3) Acts of Legislature .....	238.75	
(4) Drainage Laws .....	108.50	
(5) Conservation Department—Publications .....	1,241.93	
Old Materials .....	223.10	
Fire Wood .....	602.26	
Confiscated Fur.. ..	252.75	
(6) Historical Commission—Books .....	323.00	
(7) Teachers' Pension Board—Matured Securities .....	19,505.40	
(8) State Lands .....	120,934.56	
(9) Highway Commission—Property .....	467,576.52	
(10) State House—Paper and Junk .....	165.46	
(11) Auto Theft Department—Confiscated Auto ..	201.00	
(12) Reformatory—Land and Property .....	166,443.00	
Total .....	\$791,174.66	2.5
13. Federal Aid—		
(1) Venereal Diseases .....	\$4,677.90	
(2) Infancy and Maternity .....	12,499.09	
(3) Purdue University .....	50,000.00	
(4) Vocational Education .....	125,288.37	
(5) Industrial Rehabilitation .....	7,935.18	
(6) State Highways .....	1,834,769.09	
(7) Soldiers' Home .....	19,740.00	
Total .....	\$2,054,909.63	6.6

		Per Cent of Total
14. County Aid—		
(1) Contributions for State Highways .....	\$21,286.01	
(2) Tubercular Patients—State Sanatorium .....	25,564.86	
(3) Care of Insane .....	47,132.61	
(4) Care of Epileptics .....	3,897.79	
(5) Care of Misdemeanants .....	134,109.67	
(6) Care of Deaf .....	139.02	
Total .....	\$232,129.96	.7
15. City Aid—State Highway Construction .....	\$658.44	.0
16. Fees—		
(1) Domestic Corporations—Charters .....	\$561,679.90	
(2) Domestic Corporations—Annual Reports .....	4,273.50	
(3) Foreign Corporations—Admissions to state ..	59,302.15	
(4) Foreign Corporations—Annual Reports .....	941.00	
(5) Corporations—Filing with Auditor .....	64.00	
(6) Miscellaneous Certificates .....	385.50	
(7) Notary Public Commissions .....	4,823.00	
(8) Official Commissions .....	631.80	
(9) Warrants on Requisition .....	231.00	
(10) Trade Marks .....	320.00	
(11) Fertilizer Licenses .....	61.00	
(12) Certified Copies Public Records .....	1,947.80	
(13) Car Equipment Agreements .....	742.68	
(14) Detective Licenses .....	1,550.00	
(15) Commissioners of Deeds .....	10.00	
(16) Postage for Mailing Acts of Legislature .....	100.60	
(17) Blue Sky Fees .....	38,563.67	
(18) Land Fees .....	274.76	
(19) Real Estate Dealers .....	170.00	
(20) Transportation Agents .....	10.00	
(21) Supreme Court (Docket) Fees .....	4,410.40	
(22) Appellate Court (Docket) Fees .....	6,090.30	
(23) Circuit Courts (Docket) Fees .....	22,095.06	
(24) Teachers' Examination Fees .....	4,192.75	
(25) Manuscript Fees .....	6,513.41	
(26) Cold Storage Fees .....	320.00	
(27) Water Analysis .....	5,110.00	
(28) Resident Hunting and Fishing Licenses .....	148,220.10	
(29) Non-Resident Hunting Licenses .....	2,597.50	
(30) Non-Resident Fishing Licenses .....	10,776.50	
(31) Lake Michigan Fishing Licenses .....	285.00	
(32) Inspection Certificates .....	770.00	
(33) Ferret Permits .....	150.00	
(34) Scientific Permits .....	19.00	
(35) Gas Wells—Plugging .....	3,270.00	
(36) Nursery Licenses .....	687.00	
(37) Industrial Licenses .....	16,641.84	
(38) Transcripts Industrial Board Records .....	1,436.25	
(39) Water Craft Inspection .....	285.00	

		Per Cent of Total
(40) Employment Agencies .....	700.00	
(41) Authorizing Public Utility Securities .....	71,732.09	
(42) Audits and Appraisals of Public Utilities .....	15,633.10	
(43) Rendering Plant Licenses .....	2,975.00	
(44) Veterinary Licenses .....	1,162.00	
(45) Inspection of Oil .....	195,412.10	
(46) Insurance Examiners' Fees and Expenses .....	19,536.15	
(47) Insurance Fees .....	142,477.20	
(48) Bank Examiners' Fees .....	45,673.13	
(49) Filing Bank Bonds .....	1,749.50	
(50) Building and Loan Fees .....	21,790.00	
(51) Loan and Credit Fees .....	30,100.00	
(52) Special Bank Fees .....	1,980.30	
(53) Miscellaneous Bank Fees .....	210.40	
(54) Certified Public Accountants .....	2,064.50	
(55) Pharmacists .....	14,476.00	
(56) Physicians and Surgeons .....	6,703.50	
(57) Embalmers .....	3,093.68	
(58) Optometrists .....	1,294.00	
(59) Nurses .....	3,614.00	
(60) Civil Engineers .....	15,762.00	
(61) Auto Theft Fees .....	227,999.75	
(62) Automobile Registration Fees .....	3,675,889.00	
(63) Unclaimed Fees (Local Courts) .....	5,271.75	
(64) Show Licenses .....	5,039.50	
(65) Lobby Licenses .....	228.00	
(66) Mine Boss and Fire Boss Fees .....	269.44	
Total .....	\$5,422,788.56	17.3
17. Fines—		
(1) State Library—On Books .....	\$14.35	
(2) Fish and Game Fines .....	6,935.00	
Total .....	\$6,949.35	.0
18. Premium on Teachers' Insurance .....	\$468,816.25	1.5
19. Temporary Loans .....	\$1,975,000.00	6.3
20. Unclaimed Estates .....	\$4,625.88	.0
21. Board of Accounts—Recoveries .....	\$10,015.41	.0
22. Miscellaneous—		
(1) Conscience Money—Secretary of State .....	\$5.00	
(2) Fire Marshal—Recovery on Building .....	65.75	
(3) Conservation Department—From Twp. on Road .....	80.00	
(4) General Fund Miscellaneous .....	3,360.26	
(5) Highway Department—Discount .....	470.38	
Freight Advanced .....	10,921.47	
Telephones and Telegraphs .....	7.40	
Right of Way .....	1,462.50	

		Per Cent of Total
Joint Construction .....	134,937.57	
Damages .....	66.77	
Witness Fees .....	6.00	
Equipment Lost .....	15.45	
Unclaimed Warrant .....	46.37	
Testing Cement .....	223.20	
Total .....	\$151,661.12	.5
True Receipts .....	\$31,292,219.28	100.0
23. Refunds and Transfers—		
(1) Highway Department—Pay Roll Adjustments .....	\$385.95	
Duplicate Payments .....	329.39	
Interest on General Fund Loan .....	7,695.80	
(2) Conservation Commission .....	8,585.66	
(3) Teachers' Pension Board .....	50.00	
(4) Board of Health—Automobile .....	41.60	
(5) Infancy and Maternity Fund .....	63.96	
(6) Vocational Department—Depository Interest Federal Government .....	770.56	
(7) Vocational Rehabilitation .....	431.05	
(8) Taxes Refunded .....	827.05	
(9) Governor—Duplicate Payment .....	1.81	
(10) Secretary of State .....	1.80	
(11) Auditor—Land Fees .....	75.24	
(12) Attorney—General .....	1,000.00	
(13) Prosecuting Attorneys—Salary Refund .....	41.67	
(14) Docket Fees .....	123.00	
(15) Board of Charities—Transportation Fund .....	1,000.00	
(16) Industrial Board .....	44.44	
(17) Live Stock Sanitary Board .....	50.00	
(18) Oil Inspection Department .....	100.00	
(19) Medical Board .....	180.00	
(20) Legislature—Mileage Refund .....	20.00	
(21) Engineers' Board .....	175.00	
(22) Unclaimed Estates .....	47.80	
(23) Automobile Department .....	.70	
(24) Fire Marshal .....	60.31	
(25) Probation Officer .....	3.60	
(26) Purchasing Committee .....	47.75	
(27) Public Service Commission .....	750.00	
(28) Pharmacy Board .....	35.00	
(29) State Superintendent .....	236.10	
(30) Auto Theft Department .....	1,906.92	
Total .....	\$25,082.16	
Auditor's Net Receipts .....	\$31,317,301.44	
Amount Available for State Purposes .....	\$35,408,078.50	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1923

1. Secretary of State.....	(1) Domestic Corporations—	
	—Charters.....	\$561,679.90
	(2) Foreign Corporations—	
	Admissions.....	59,302.15
	(3) Domestic Corporations—	
	—Reports.....	4,273.50
	(4) Foreign Corporations—	
	Reports.....	941.00
	(5) Miscellaneous	
	Certificates.....	385.50
	(6) Notary Public Com-	
	missions.....	4,823.00
	(7) Official Commissions....	631.80
	(8) Warrants on Requisition	231.00
	(9) Trade Marks.....	320.00
	(10) Fertilizer Licenses.....	61.00
	(11) Certified Copies of	
	Records.....	1,947.80
	(12) Sale Court Reports.....	7,154.50
	(13) Sale Acts of Legislature.	238.75
	(14) Car Equipment Agree-	
	ments.....	742.68
	(15) Detectives' Licenses....	1,550.00
	(16) Commissioners of Deeds	10.00
	(17) Postage—Acts of Legis-	
	lature.....	100.60
	(18) Drainage Laws.....	108.50
	(19) Lobby Licenses.....	228.00
	(20) Conscience Money.....	5.00
	Total.....	\$644,734.68
2. Securities Commission.....	(1) Blue Sky Fees.....	\$38,563.67
3. Automobile Department.....	(1) Automobile Fees.....	\$3,675,889.00
	(2) Depository Interest....	48,599.52
	Total.....	\$3,724,488.52
4. Auto Theft Department.....	(1) Auto Theft Fees.....	\$227,999.75
	(2) Depository Interest....	3,543.95
	(3) Confiscated Auto.....	201.00
	Total.....	\$231,744.70
5. Auditor of State.....	(1) Land Fees.....	\$274.76
	(2) Land Rentals.....	500.00
	(3) Corporation Fees.....	64.00
	(4) Real Estate Dealers....	170.00
	Total.....	\$1,008.76

6. Treasurer of State.....	(1) Transportation Agents..	\$10.00
7. State Superintendent.....	(1) Teachers' Examination	
	Fees.....	\$4,192.75
	(2) Manuscript Fees.....	6,513.41
	Total.....	\$10,706.16
8. Vocational Department.....	(1) Federal Aid.....	\$125,288.37
9. Rehabilitation Department..	(1) Federal Aid.....	\$7,935.18
10. Adjutant-General.....	(1) Sale Military Property..	\$6,203.93
11. Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$4,410.40
	(2) Appellate Court Fees...	6,090.30
	Total.....	\$10,500.70
12. Board of Health.....	(1) Federal Aid—	
	Venereal Diseases....	\$4,677.90
	(2) Federal Aid—	
	Infancy Act.....	12,499.09
	(3) Cold Storage Fees.....	320.00
	(4) Water Analysis Fees....	5,110.00
	Total.....	\$22,606.99
13. Oil Inspection Department...	(1) Inspection of Oil.....	\$195,412.10
14. Conservation Department....	(1) Resident Hunting and	
	Fishing Licenses.....	\$148,220.10
	(2) Non-Resident Hunting	
	Licenses.....	2,597.50
	(3) Non-Resident Fishing	
	Licenses.....	10,776.50
	(4) Lake Michigan Fishing	
	Licenses.....	285.00
	(5) Fines.....	6,935.00
	(6) Inspection Certificates..	770.00
	(7) Ferret Permits.....	150.00
	(8) Scientific Permits.....	19.00
	(9) Sale of Property.....	2,067.29
	(10) Confiscated Fur.....	252.75
	(11) Park Receipts.....	14,855.18
	(12) Gas Well Fees.....	3,270.00
	(13) Nursery Licenses.....	687.00
	(14) From Township—	
	On Road.....	80.00
	Total.....	\$190,965.32
15. Industrial Board.....	(1) License Fees.....	\$16,641.84
	(2) Transcripts.....	1,436.25
	(3) Water Craft Inspection.	285.00
	(4) Employment Licenses...	700.00
	Total.....	\$19,063.09

16. Public Service Commission	(1) Authorizing Securities	\$71,732.09
	(2) Audits and Appraisals	15,633.10
	Total	\$87,365.19
17. Insurance Department	(1) Examiners' Fees and Expenses	\$19,536.15
	(2) Insurance Fees	142,477.20
	Total	\$162,013.35
18. Bank Department	(1) Bank Examiners' Fees	\$45,673.13
	(2) Filing Bonds	1,749.50
	(3) Building and Loan Fees	21,790.00
	(4) Loan and Credit Fees	30,100.00
	(5) Special Fees	1,980.30
	(6) Miscellaneous Fees	210.40
	Total	\$101,503.33
19. State Library	(1) Replacement of Books	\$14.35
20. Live Stock Sanitary Board	(1) Rendering Plant Licenses	\$2,975.00
	(2) Veterinary Licenses	1,162.00
	Total	\$4,137.00
21. Historical Commission	(1) Sale of Books	\$323.00
22. Teachers' Pension Board	(1) Premiums	\$468,816.25
	(2) Interest on Investments	29,319.30
	(3) Sale of Matured Securities	19,505.40
	Total	\$517,640.95
23. Board of Pharmacy	(1) Examination Fees	\$14,476.00
24. Medical Board	(1) Examination Fees	\$6,703.50
25. Embalmers' Board	(1) Examination Fees	\$3,093.68
26. Optometry Board	(1) Examination Fees	\$1,294.00
27. Nurses' Board	(1) Examination Fees	\$3,614.00
28. Engineers' Board	(1) Examination Fees	\$15,762.00
29. Board Certified Accountants	(1) Examination Fees	\$2,064.50
30. Highway Commission	(1) Federal Aid	\$1,834,769.09
	(2) Depository Interest	842.46
	(3) Truck Rentals	6,383.91
	(4) Rent of Bridges	3,000.00
	(5) Sale of Property	467,576.52
	(6) Interest on Bond	339.71
	(7) Discount	470.38
	(8) County Aid	21,286.01
	(9) City Aid	658.44
	(10) Freight Advanced	10,921.47
	(11) Telephones and Telegraphs	.40
	(12) Right of Way	1,462.50
	(13) Joint Construction	134,937.57

	(14)	Truck Repairs .....	5,815.96
	(15)	Damages .....	66.77
	(16)	Witness Fees .....	6.00
	(17)	Equipment Lost .....	15.45
	(18)	Unclaimed Warrant .....	46.37
	(19)	Testing Cement .....	223.20
		Total .....	\$2,488,822.21
31.	State House Superintendent ..	(1) Paper and Junk .....	\$165.46
32.	Mine Department .....	(1) Mine and Fire Boss Fees .....	\$269.44
33.	Board of Accounts .....	(1) Recoveries .....	\$10,015.41
34.	Fire Marshal .....	(1) Recovery on Building .....	\$65.75
35.	General Receipts .....	(1) Docket Fees—Local Courts .....	\$22,095.06
		(2) Depository Interest .....	51,403.58
		(3) General Fund Miscellaneous .....	3,360.26
		(4) State Lands—Sale .....	120,934.56
		(5) Unclaimed Estates .....	4,625.88
		(6) Interest on School Fund .....	668,110.88
		(7) Unclaimed Fees .....	5,271.75
		(8) Show Licenses .....	5,039.50
		(9) Interest on Loans .....	6,209.71
		Total .....	\$887,051.18
36.	Soldiers' Monument .....	(1) Earnings and Sales .....	\$15,695.30
37.	Purdue University .....	(1) Federal Aid .....	\$50,000.00
38.	Indiana University .....	(1) Waterman Rentals .....	\$4,355.00
		(2) Endowment Fund Interest .....	45,871.70
		Total .....	\$50,226.70
39.	State Normal .....	(1) Depository Interest .....	\$3,456.79
40.	War Memorial .....	(1) Depository Interest .....	\$19,869.60
		(2) Rent of Property .....	8,247.00
		Total .....	\$28,116.60



Institution	Receipts and Earnings	Received from Counties	Received from Patients	Federal Aid	Total
1. Soldiers' Home.....	\$644.50	.....	.....	\$19,740.00	\$20,384.50
2. Orphans' Home.....	431.09	.....	.....	.....	431.09
3. Sanatorium.....	4,130.13	\$25,564.86	649.86	.....	30,344.85
4. Central Hospital.....	1,915.07	20,081.89	15,847.40	.....	37,844.36
5. Eastern Hospital.....	1,052.87	4,733.10	15,035.12	.....	20,821.09
6. Northern Hospital.....	1,118.97	9,509.95	13,084.00	.....	23,712.92
7. Southern Hospital.....	2,978.25	6,719.07	4,042.00	.....	13,739.32
8. Southeastern Hospital.....	1,195.32	6,088.60	8,145.00	.....	15,428.92
9. Feeble-Minded School.....	917.34	.....	8,936.66	.....	9,854.00
10. Epileptic Village.....	1,534.24	3,897.79	590.85	.....	6,022.88
11. Girls' School.....	81.75	53,977.24	.....	.....	54,058.99
12. Boys' School.....	2,793.84	74,945.65	.....	.....	77,739.49
13. Woman's Prison.....	4,610.87	.....	.....	.....	4,610.87
14. State Prison.....	788,669.64	.....	.....	.....	788,669.64
15. Reformatory.....	462,070.50	.....	.....	.....	462,070.50
16. Penal Farm.....	100,263.21	5,186.78	.....	.....	105,449.99
17. School for Deaf.....	1,188.39	139.02	.....	.....	1,327.41
18. School for Blind.....	538.85	.....	.....	.....	538.85
19. Industrial Aid for Blind.....	127,146.20	.....	.....	.....	127,146.20
20. Feeble-Minded Colony.....	463.96	.....	1,598.43	.....	2,062.39
Total.....	\$1,571,674.31	\$210,843.95	\$67,929.32	\$19,740.00	\$1,860,288.26

## 41. Benevolent and Correctional Institutions

Grand Total Departmental and Institutional Receipts.....	\$11,485,380.12
Taxes on Property.....	13,837,262.92
Poll Taxes.....	416,683.60
Special Taxes.....	3,577,892.64
Loans.....	1,975,000.00

True Receipts.....	\$31,292,219.28
Plus Refunds and Transfers.....	\$25,082.16

Auditor's Net Receipts.....\$31,317,301.44

TABLE V. DISBURSEMENTS—ANALYSIS—1923

## 1. State Departments

Department	Salaries	Expenses		Total
		Other Than Salaries		
1. Governor.....	\$15,295.00	\$2,609.66		\$17,904.66
2. Lieutenant-Governor....	1,000.00	30.50		1,030.50
3. Secretary of State.....	16,025.00	2,225.41		18,250.41
4. Securities Commission...	14,286.09	4,938.61		19,224.70
5. Automobile Department..	40,504.11	33,026.63		73,530.74
6. Auto Theft Department..	74,564.02	64,314.35		138,878.37
7. Auditor of State.....	21,665.04	3,377.96		25,043.00
8. Treasurer of State.....	13,748.39	1,028.63		14,777.02
9. Attorney-General.....	33,238.88	6,779.38		40,018.26
10. State Superintendent....	30,639.90	23,533.80		54,173.70
11. Board of Education.....	3,590.79	5,069.32		8,660.11
12. Vocational Department..	13,715.22	5,020.93		18,736.15
13. Rehabilitation Department.....	6,447.00	2,131.58		8,578.58
14. Adjutant-General.....	13,031.90	1,200.00		14,231.90
15. Clerk of Supreme Court..	14,000.11	1,946.28		15,946.39
16. Reporter of Supreme Court.....	10,749.98	363.63		11,113.61
17. Printing Board.....	5,400.00	1,149.20		6,549.20
18. Election Commission....	4,047.00	14,843.73		18,890.73
19. Board of Health.....	136,506.92	65,581.88		202,088.80
20. Oil Inspection Department.....	46,996.67	30,541.14		77,537.81
21. Board of Charities.....	26,427.48	21,404.28		47,831.76
22. Tax Commission.....	54,400.01	16,450.99		70,851.00
23. Board of Accounts.....	26,979.40	3,139.67		30,119.07
24. Budget Department.....	6,256.20	1,122.77		7,378.97
25. Conservation Department	104,745.52	73,908.95		178,654.47
26. Industrial Board.....	79,115.30	31,590.62		110,705.92
27. Mine Department.....	6,958.30	3,553.09		10,511.39
28. Public Service Commission.....	170,842.24	23,603.46		194,445.70
29. Insurance Department...	46,117.44	9,940.57		56,058.01
30. Bank Department.....	42,922.40	18,372.66		61,295.06

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
31. State Library.....	25,177.38	10,509.97	35,687.35	
32. Law Library.....	3,000.00	3,377.31	6,377.31	
33. Library Commission.....	11,204.72	8,489.18	19,693.90	
34. Legislative Bureau.....	10,461.06	2,539.18	13,000.24	
35. Crop Reporting Service..	1,200.00	835.27	2,035.27	
36. Live Stock Sanitary Board.....	18,250.41	13,982.83	32,233.24	
37. Pardon Board.....	6,806.50	925.45	7,731.95	
38. Historical Commission...	8,638.77	6,684.03	15,322.80	
39. State Probation Officer...	4,040.00	3,143.30	7,183.30	
40. Battle Flag Commission..	2,793.00	206.86	2,999.86	
41. Teachers' Pension Board.	11,408.17	2,206.96	13,615.13	
42. State House Superintendent.....	41,456.58	25,536.22	66,992.80	
43. Supreme Court.....	41,824.45	1,709.04	43,533.49	
44. Appellate Court.....	50,879.34	1,109.83	51,989.17	
45. Lunacy Commission.....		54.00	54.00	
46. Pharmacy Board.....	5,990.00	3,661.41	9,651.41	
47. Medical Board.....	1,702.58	4,295.00	5,997.58	
48. Embalmers' Board.....	2,374.36	1,517.48	3,891.84	
49. Optometry Board.....		952.10	1,229.74	
50. Nurses' Board.....	3,977.55	2,358.55	6,336.10	
51. Engineers' Board.....	5,746.23	1,780.11	7,526.34	
52. Printing Court Reports...		11,495.71	11,495.71	
53. Printing Year Book.....		12,257.13	12,257.13	
54. Fire Marshal.....	57,443.11	18,481.66	75,924.77	
55. Highway Commission....	26,099.55	24,291.00	50,390.55	
Total.....	\$1,421,642.17	\$634,524.80	\$2,056,166.97	6.7
2. Temporary Commissions				
1. Educational Survey Commission.....	\$2,534.18	\$2,634.41	\$5,168.59	
2. Mental Defectives Committee.....	21.50	1,212.53	1,234.03	
3. Drainage Commission...	1,392.80	783.10	2,175.90	
Total.....	\$3,948.48	\$4,630.04	\$8,578.52	.0
3. Private Associations Receiving State Aid				
1. Horticultural Society....	\$2,168.43	\$2,356.63	\$4,525.06	
2. Dairymen's Association..	60.64	439.36	500.00	
3. Stock-breeders' Association.....	312.19	187.81	500.00	
4. Corn Growers' Association.....		1,000.00	1,000.00	
5. Grand Army of Republic.	1,000.00	1,449.54	2,449.54	.0
Total.....	\$3,541.26	\$5,433.34	\$8,974.60	

## 4. Non-Departmental Services and Charges

Purposes	Salaries	Expenses Other Than Salaries	Total
1. Militia.....		\$103,735.78	\$103,735.78
2. Armories—Purchase, Rent, and Maintenance.....		109,548.51	109,548.51
3. Riots.....		9,889.56	9,889.56
4. Legislature.....	\$76,045.50	25,099.06	101,144.56
5. Emergency Fund Committee.....		32.30	32.30
6. Repairs on State House...		28,392.40	28,392.40
7. Salaries of Superior Judges.....	79,800.00		79,800.00
8. Salaries of Circuit Judges	296,152.31		296,152.31
9. Salaries of Criminal Judges.....	8,400.00		8,400.00
10. Salaries of Probate Judges.....	8,400.00		8,400.00
11. Salaries of Juvenile Judges.....	2,393.54		2,393.54
12. Salaries of Prosecuting Attorneys.....	34,967.94		34,967.94
13. Governor's Mansion.....		1,800.00	1,800.00
14. Tubercular Cattle.....		73,883.76	73,883.76
15. Foot and Mouth Disease..		375.00	375.00
16. Premium State Fair.....		10,000.00	10,000.00
17. Rhoda J. Chase Pension..		1,200.00	1,200.00
18. Marshal Foch Day Cele- bration.....		2,605.56	2,605.56
19. Industrial Rehabilitation		15,408.69	15,408.69
20. County Agents.....	82,703.84		82,703.84
21. Automobile Tags and Badges.....		122,623.37	122,623.37
22. Automobile Rebates.....		32,681.01	32,681.01
23. Oliver P. Morton Centennial.....		100.00	100.00
24. Flowers.....		475.00	475.00
25. Membership Governors' Conference.....		250.00	250.00
26. Insurance Governor's Residence.....		171.25	171.25
27. Workmen's Compensation —Bank Dept.....		686.40	686.40
28. Board of Finance.....		79.83	79.83
29. Insurance—Automobile Department.....		150.00	150.00
30. Printing Acts of Legislature.....		12,541.89	12,541.89
31. Insurance—Insurance Dept.....		4,803.06	4,803.06

Purposes	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
32. Ditch Assessments .....		3,425.84	3,425.84	
33. Judgments .....		1,279.98	1,279.98	
34. Street Assessments .....		11,296.74	11,296.74	
35. Insurance Taxes				
Refunded .....		5,691.74	5,691.74	
36. Gasoline Refunds .....		12,202.29	12,202.29	
Total .....	\$588,863.13	\$590,429.02	\$1,179,292.15	3.9

## 5. Investments

1. Securities of Teachers' Pension Board .....	\$459,366.25
2. Premiums on Teachers' Pension Securities .....	15,641.32
3. Common School Fund Apportioned .....	210,112.54
4. Loan to Board of Agriculture .....	76,000.00

Total .....

\$761,120.11	2.5
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## 6. Payment of Loans

1. State Loan .....	\$1,595,000.00	5.2
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## 7. Interest on Loans

1. Agriculture Board Loan.....	\$222.50	
2. State Loans.....	57,812.52	
Total.....	\$58,035.02	.2

## 8. Schools

1. Common School Apportionment.....	\$3,490,734.53	
2. State Aid for Common Schools.....	387,783.47	
3. Vocational Training.....	267,546.78	
4. Training of Vocational Teachers.....	27,442.64	
	<hr/>	
Total.....	\$4,173,507.42	13.7

## 9. Universities and Normal School

School	Maintenance	Capital Outlay	Total	Per Cent of Total
1. Indiana University .....	\$1,204,925.10	\$166,494.54	\$1,371,419.64	
2. Purdue University .....	1,481,395.54	70,768.35	1,552,163.89	
3. State Normal .....	638,240.53	54,872.60	693,113.13	
Total .....	\$3,324,561.17	\$292,135.49	\$3,616,696.66	11.8

## 10. State Highways

1. Construction .....	\$5,186,944.40
2. Maintenance .....	3,007,318.63
3. Highway Equipment .....	925,962.15
4. Capital Outlays .....	163,181.44
5. Right of Way .....	6,606.57

Department	Salaries	Expenses Other Than Salaries	Total	Per Cent of Total
6. Court Costs .....			133.45	
7. Damages .....			134.82	
Total .....			\$9,290,281.46	30.4

## 11. Teachers' Pensions

1. Annuities .....	\$173,612.98
2. Taxes Paid to Indianapolis and Terre Haute .....	23,742.14

Total .....

\$197,355.12	.7
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## 12. State Monuments and Memorials

1. Soldiers' Monument .....	\$8,788.06	\$8,080.94	\$16,869.00
2. Nancy Hanks Cemetery ..	1,488.85	311.15	1,800.00
3. War Memorial .....	44,092.00	7,611.57	51,703.57
4. Tippecanoe Battle			
Ground .....		558.25	558.25

Total .....

\$54,368.91	\$16,561.91	\$70,930.82	.2
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## 13. Forests, Parks and Hatcheries

1. State Parks .....	\$82,155.27
2. State Forests .....	6,350.95
3. State Hatcheries .....	64,668.45

Total .....

\$153,174.67	.5
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## 14. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
1. Soldiers' Home .....	\$243,981.27	\$47,294.41	\$291,275.68	
2. Orphans' Home .....	141,116.79		141,116.79	
3. Sanatorium .....	107,711.11	104,253.81	211,964.92	
4. Central Hospital .....	527,779.09	8,175.00	535,954.09	
5. Eastern Hospital .....	254,059.40	82,493.95	336,553.35	
6. Northern Hospital .....	318,010.84		318,010.84	
7. Southern Hospital .....	175,491.67		175,491.67	
8. Southeastern Hospital ..	336,569.65	8,083.51	344,653.16	
9. Feeble-Minded School ...	313,790.59	23,662.02	337,452.61	
10. Epileptic Village .....	144,941.53	324,049.29	468,990.82	
11. Girls' School .....	126,517.79	26,951.29	153,469.08	
12. Boys' School .....	154,547.15	10,756.26	165,303.41	
13. Woman's Prison .....	38,951.90		38,951.90	
14. State Prison .....	1,223,490.54	18,499.80	1,241,990.34	
15. Reformatory .....	515,659.38	1,333,560.98	1,849,220.36	

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
16. Penal Farm.....	186,929.01	12,311.56	199,240.57	
17. School for Deaf.....	132,769.16	5,025.37	137,794.53	
18. School for Blind.....	64,309.26	48.30	64,357.56	
19. Industrial Aid for Blind..	146,791.57	99,903.51	246,695.08	
20. Feeble-Minded Colony...	84,216.67	66,658.92	150,875.59	
Total.....	\$5,237,634.37	\$2,171,727.98	\$7,409,362.35	24.2
Total Disbursements.....			\$30,578,475.87	100.0
Plus Refunds—				
(1) Conservation Department.....		\$5,759.73		
(2) Fish and Game Fund.....		2,825.93		
(3) Governor's Office.....		1.81		
(4) Secretary of State.....		1.80		
(5) Auditor of State.....		75.24		
(6) Attorney-General.....		1,000.00		
(7) Prosecuting Attorneys.....		41.67		
(8) Docket Fees.....		123.00		
(9) Board of Health.....		105.56		
(10) Board of Charities.....		1,000.00		
(11) Industrial Board.....		44.44		
(12) Live Stock Sanitary Board.....		50.00		
(13) Oil Inspection.....		100.00		
(14) Medical Registration.....		180.00		
(15) Legislature.....		20.00		
(16) Board of Engineers.....		175.00		
(17) Taxes Refunded.....		827.05		
(18) Unclaimed Estates.....		47.80		
(19) Road Fund.....		.70		
(20) Fire Marshal.....		60.31		
(21) Probation Officer.....		3.60		
(22) Vocational Fund Interest.....		770.56		
(23) Public Service Commission.....		750.00		
(24) Pharmacy Board.....		35.00		
(25) Teachers' Retirement.....		50.00		
(26) Rehabilitation Fund.....		157.17		
(27) State Superintendent.....		236.10		
(28) Highway Fund Interest.....		7,695.80		
(29) Auto Theft Fund Interest.....		1,906.92		
(30) Rehabilitation Fund Interest.....		273.88	\$24,319.07	
Auditor's Net Disbursements.....			\$30,602,794.94	
Balance, September 30, 1923.....			\$4,805,283.56	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1923

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1923, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$17,904.66	
2. Lieutenant-Governor.....	1,030.50	
3. Secretary of State.....	18,250.41	\$644,734.68
4. Securities Commission.....	19,224.70	38,563.67
5. Automobile Department.....	73,530.74	73,530.74
6. Auto Theft Department.....	138,878.37	231,744.70
7. Auditor of State.....	25,043.00	1,008.76
8. Treasurer of State.....	14,777.02	10.00
9. Attorney-General.....	40,018.26	
10. State Superintendent.....	54,173.70	10,706.16
11. Board of Education.....	8,660.11	
12. Vocational Department.....	18,736.15	9,368.07
13. Rehabilitation Department.....	8,578.58	4,289.29
14. Adjutant-General.....	14,231.90	6,203.93
15. Clerk Supreme Court.....	15,946.39	10,500.70
16. Reporter Supreme Court.....	11,113.61	
17. Printing Board.....	6,549.20	
18. Election Commission.....	18,890.73*	
19. Board of Health.....	202,088.80	43,381.77
20. Oil Inspection Department.....	77,537.81	\$195,412.10
21. Board of Charities.....	47,831.76	
22. Tax Commission.....	70,851.00	
23. Board of Accounts.....	30,119.07	10,015.41
24. Budget Department.....	7,378.97	
25. Conservation Department.....	178,654.47	190,965.32
26. Industrial Board.....	110,705.92	19,063.09
27. Mine Department.....	10,511.39	269.44
28. Public Service Commission.....	194,445.70	87,365.19
29. Insurance Department.....	56,058.01	162,013.35
30. Bank Department.....	61,295.06	101,503.33
31. State Library.....	35,687.35	14.35
32. Law Library.....	6,377.31	
33. Library Commission.....	19,693.90	
34. Legislative Bureau.....	13,000.24	
35. Crop Reporting Service.....	2,035.27	
36. Live Stock Sanitary Board.....	32,233.24	4,137.00
37. Pardon Board.....	7,731.95	
38. Historical Commission.....	15,322.80	323.00
39. State Probation Officer.....	7,183.30	
40. Battle Flag Commission.....	2,999.86	

\*This item includes \$17,390.73, the cost of printing and distributing the ballots and should be reduced by that amount, leaving \$1,500.00.



Department	Total Cost of Department	Collections
41. Teachers' Pension Board.....	13,615.13	.....
42. State House Superintendent.....	66,992.80	165.46
43. Supreme Court.....	43,533.49	.....
44. Appellate Court.....	51,989.17	.....
45. Lunacy Commission.....	54.00	.....
46. Pharmacy Board.....	9,651.41	14,476.00
47. Medical Board.....	5,997.58	6,703.50
48. Embalmers' Board.....	3,891.84	3,093.68
49. Optometry Board.....	1,229.74	1,294.00
50. Nurses' Board.....	6,336.10	3,614.00
51. Engineers' Board.....	7,526.34	15,762.00
52. Board Certified Accountants.....	.....	2,064.50
53. Printing Court Reports.....	11,495.71	.....
54. Printing Year Book.....	12,257.13	.....
55. Fire Marshal.....	75,924.77	73,710.79
56. Highway Commission.....	50,390.55	.....
Total.....	\$2,056,166.97	\$1,966,007.98
	1,966,007.98	
Excess of Cost over Collections.....	\$90,158.99	
57. General Collections—		
(1) Insurance Taxes.....	\$1,202,711.65	
(2) Transportation Taxes.....	25,861.94	
(3) Vessel Tonnage Taxes.....	1,077.62	
(4) Depository Interest.....	51,403.58	
(5) General Fund Miscellaneous.....	3,360.26	
(6) Interest on Loans.....	6,209.71	
(7) Docket Fees (Local Courts).....	22,095.06	
Total.....	\$1,312,719.82	
Less Excess Cost of State Departments.....	90,158.99	
Available for General Government Purposes.....	\$1,222,560.83	
58. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts.....	\$15,695.30	
(2) Automobile Tags and Rebates.....	155,304.38	
Total Available for General Government.....	\$1,393,560.51	
59. General Government Costs—		
(1) Temporary Commissions.....	\$8,578.52	
(2) Private Associations.....	8,974.66	
(3) Non-Departmental Charges.....	1,179,292.15	
(4) Payment of Loans.....	1,595,000.00	
(5) Interest on Loans.....	58,035.02	

Department	Total Cost of Department	Collections
(6) State Monuments and Memorials.....	70,930.82	
(7) Forests, Parks, and Hatcheries.....	153,174.67	

Total.....	\$3,073,985.78
Less Amount Available for General Government.....	1,393,560.51

Amount to be Paid from Property Taxes or Loans..... \$1,680,425.27

Amount Received from Loans..... \$1,975,000.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.

1. Investments.....	\$761,120.11
2. Schools.....	4,173,507.42
3. Universities.....	3,616,696.66
4. State Highways.....	9,290,281.46
5. Teachers' Pensions.....	197,355.12
6. Benevolent Institutions.....	7,409,362.35

Total..... \$25,448,323.12



CONSOLIDATED TABLES

TABLE I. RECEIPTS—COMPARATIVE TABLE, 1913-1923  
(Index figures refer to notes on page 230).

NATURE OF RECEIPTS	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Balance	\$327,124.85	\$331,983.54	\$613,360.41	\$1,042,083.30	\$2,149,756.44	\$3,413,117.43	\$3,700,151.38	\$3,974,851.24	\$4,598,397.37	\$2,989,490.91	\$4,000,777.06
2. Tax on Property	6,009,491.21	6,979,227.35	7,096,554.90	7,985,855.03	8,187,610.83	7,799,739.07	7,679,837.45	9,329,394.96	10,318,148.32	12,320,289.66	13,837,262.92
3. Poll Taxes	312,890.00	312,890.00	368,286.00	371,750.00	375,005.00	404,193.00	384,782.00	389,394.00	389,394.00	389,394.00	389,394.00
4. Insurance Taxes	447,093.85	447,093.85	523,065.88	500,453.52	626,745.77	741,272.22	893,862.43	1,143,439.98	1,209,013.30	1,139,533.27	1,416,683.00
5. Transportation Taxes	12,135.85	14,661.61	13,516.19	13,516.19	13,487.40	16,422.28	19,892.85	27,134.88	30,974.30	37,141.13	47,176.59
6. Vessel Tonnage Taxes	850.39	1,364.25	1,364.25	1,364.25	1,364.25	1,364.25	1,364.25	1,364.25	1,364.25	1,364.25	1,364.25
7. Dog Taxes	5,017.69	5,017.69	5,017.69	5,017.69	5,017.69	5,017.69	5,017.69	5,017.69	5,017.69	5,017.69	5,017.69
8. Intoxicating Liquors	3,281.62	8,084.76	8,084.76	6,212.34	6,199.86	5,626.28	3,588.58	18,381.69	20,955.95	22,070.14	20,774.78
9. Gasoline Taxes	85,335.76	233,559.83	233,559.83	258,963.28	360,472.22	539,760.26	441,174.33	486,546.19	635,164.75	798,387.64	943,895.88
10. Coal Tonnage Taxes	20,806.22	20,806.22	20,806.22	20,806.22	20,806.22	20,806.22	20,806.22	20,806.22	20,806.22	20,806.22	20,806.22
11. Depository Interest	587,723.73	580,577.44	602,430.98	609,021.92	610,554.92	619,700.87	641,212.80	646,143.18	689,002.47	698,160.25	749,851.30
12. Interest on Invested Funds	390,169.08	372,840.63	527,313.17	779,836.56	741,240.92	1,190,731.88	1,543,671.35	1,314,175.21	982,083.16	1,406,545.73	1,464,093.66
13. Earnings of State Property	80,294.84	80,294.84	15,487.73	189,855.90	27,276.74	37,975.86	20,083.01	26,963.06	845,075.80	449,150.50	1,174.06
14. Sale of Property	81,725.00	88,468.17	88,468.17	88,468.17	79,425.00	125,059.97	126,432.23	627,301.81	1,632,279.20	1,041,659.52	2,052,151.00
15. Federal Aid	138,920.48	142,054.43	158,963.26	167,756.52	176,232.14	179,381.75	180,110.67	219,166.38	216,460.22	231,714.19	232,739.96
16. County Aid	589,453.77	941,020.95	1,461,874.51	1,555,338.15	1,938,647.47	1,837,692.51	2,189,309.02	3,123,202.40	3,861,245.39	4,265,400.25	5,422,738.56
17. City Aid	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
18. Premiums on Teachers Insurance	460,000.00	1,285,000.00	530,000.00	530,000.00	17,000.76	112,002.11	9,251.62	12,780.75	2,604.04	271,475.58	468,816.25
19. Temporary Loans	12,141.57	5,416.19	20,764.99	1,963.78	2,538.36	4,053.15	4,310.17	1,194.56	71,000.93	1,550,000.00	1,975,000.00
20. Unclaimed Estates	1,037.89	3,183.82	173.42	41.64	1,908.94	1,965.45	4,310.17	1,194.56	3,696.97	489.56	4,623.88
21. Recoveries—Board of Accounts	350.77	519.14	927.50	4,447.88	1,908.94	1,965.45	4,310.17	1,194.56	71,000.93	1,550,000.00	1,975,000.00
22. Miscellaneous Receipts	89,131,030.71	\$11,390,343.89	\$12,280,813.54	\$12,644,948.66	\$13,248,152.94	\$13,727,930.10	\$14,261,696.60	\$17,338,556.44	\$21,596,306.25	\$25,029,441.29	\$31,299,219.28
Plus Refunds, Transfers and Advances	2,562.74	6,823.89	10,313.02	9,361.67	10,959.13	2,441.54	15,924.35	4,683.33	7,937.65	83,580.38	25,082.16
Less Amount Auditor out of Balance		92.74			50,000.00	50,000.00	50,000.00				
Less Purdue Federal Aid											
Less Adjutant-General's Receipts											
Less Disease Fund—Federal Aid											
Auditor's Net Receipts Available for State Purposes	9,133,593.45	11,406,075.04	12,300,126.56	12,654,310.27	13,200,777.30	13,680,371.64	14,232,882.89	17,343,244.77	21,604,283.90	25,113,021.67	31,317,301.44
9,400,718.30	11,738,058.58	12,913,486.97	13,096,383.57	13,096,383.57	15,406,517.03	17,063,489.07	17,925,724.25	21,318,096.11	26,172,661.27	32,022,512.98	38,408,078.50

TABLE II. DISBURSEMENTS—COMPARATIVE TABLE, 1913-1923

NATURE OF DISBURSEMENTS	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. State Departments	\$942,753.61	\$1,056,240.07	\$1,056,185.75	\$1,079,901.30	\$1,072,641.59	\$1,129,329.58	\$1,229,489.31	\$1,318,600.14	\$1,712,602.24	\$1,906,463.04	\$2,056,166.97
2. Temporary Commissions	18,893.41	26,357.61	100,709.96	8,947.39	14,795.04	103,958.16	122,832.77	9,070.58	33,446.20	17,576.22	8,576.92
3. Private Associations	6,129.01	6,151.83	7,457.47	7,712.86	8,458.76	7,250.03	5,068.28	10,304.19	10,168.01	11,068.61	8,374.60
4. National Government	683,468.98	527,890.29	730,176.67	543,746.60	766,753.40	784,627.79	925,303.10	766,004.62	1,025,637.23	1,131,365.24	1,179,292.15
5. Investments	250,000.00	1,335,062.50	1,335,000.00	144,000.00	109,586.80			330,356.78	339,358.90	324,901.55	761,120.11
6. Payment of Loans	31,479.44	45,164.81	28,847.59	273,484.24				141.67	117,309.56	267,381.32	1,595,000.00
7. Interest on Loans	3,304,326.04	3,325,559.22	3,499,031.07	3,564,531.27	3,662,345.18	3,745,902.02	3,881,138.12	4,057,379.60	4,119,164.21	4,230,163.18	4,173,567.42
8. Schools, Libraries and Normal Schools	1,005,475.95	1,033,039.35	1,343,971.90	1,520,707.81	1,635,904.72	1,716,346.28	2,031,174.92	1,954,753.41	2,230,283.19	3,204,323.67	3,616,696.66
9. County Road Fund	21,289.16	469,244.33	537,384.66	729,050.40	1,041,112.60	1,235,162.73	1,415,066.00	108,893.29	8,135,196.30	6,420,440.66	9,290,281.46
10. State Highways						12,725.10	88,848.73	2,422,025.06	50,385.97	166,750.29	197,355.12
11. Teachers' Pensions											
12. Monuments and Memorials	14,477.72	15,496.85	15,253.34	15,327.26	18,256.79	14,760.41	15,442.66	21,310.87	22,581.11	26,906.99	70,930.82
13. Hatcheries											
14. Penitentiaries and Reformatories	2,847,311.20	3,107,031.74	3,256,593.28	3,636,092.07	3,645,706.33	4,642,475.99	4,259,324.16	5,471,429.77	5,235,894.06	6,141,239.74	7,409,263.85
15. Benevolent Institutions	\$9,128,634.52	\$11,077,858.63	\$11,853,088.40	\$11,337,275.46	\$11,984,874.27	\$13,440,998.04	\$13,969,061.93	\$16,748,124.08	\$23,122,812.74	\$24,008,675.98	\$30,578,475.87
Plus Refunds, Transfers and Advances											
Less Amount Auditor out of Balance	3,100.24	46,566.30	18,221.35	9,361.67	10,876.81	2,229.67	2,979.02	1,574.66	60,357.62	3,059.54	24,319.07
Less Purdue Federal Aid											
Less Adjutant-General's Receipts											
Less Disease Fund—Federal Aid											
Auditor's Net Disbursements Available for State Purposes	9,128,734.76	11,124,792.09	11,871,309.75	11,546,637.13	11,937,416.31	13,393,327.71	13,969,872.90	16,749,668.74	23,183,170.36	24,011,735.52	30,602,794.94
Plus Overdraft	331,983.54	613,296.40	1,042,083.30		3,413,117.43	3,700,161.36	3,874,851.34	4,568,397.37	2,989,490.91	4,090,777.06	4,805,285.56

TABLE III. STATE DEPARTMENTS—COMPARATIVE COST, 1913-1923

DEPARTMENT	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Governor.....	\$16,099 36	\$13,469 54	\$16,866 34	\$13,448 49	\$14,618 73	\$14,451 71	\$15,612 46	\$15,662 21	\$17,241 80	\$18,287 37	\$17,994 66
2. Lieutenant-Governor.....	1,000 00	1,917 75	1,000 00	1,000 00	1,096 00	1,000 00	1,109 95	1,000 00	1,037 70	1,000 00	1,000 00
3. Secretary of State.....	15,819 64	13,990 34	14,184 04	13,708 13	13,914 00	13,551 84	14,622 22	16,382 65	17,848 28	18,080 10	18,250 41
4. Securities Commission.....											
5. Auditor General.....	20,515 20	22,340 43	26,405 43	26,405 43	30,336 63	37,544 56	45,421 23	57,083 06	69,753 35	78,288 80	73,530 74
6. Auditor of State.....	81,300 00	81,300 00	81,300 00	80,236 68	88,848 30	100,627 06	114,335 08	110,310 61	123,508 15	119,975 10	138,878 37
7. Treasurer of State.....	13,822 74	13,271 63	13,956 87	13,838 78	13,336 90	11,830 74	12,185 06	12,088 41	13,579 64	14,374 12	15,344 12
8. Attorney-General.....	22,534 80	22,711 63	23,316 69	21,981 20	24,913 36	26,085 17	33,584 42	34,181 25	37,111 68	40,830 74	40,017 02
9. State Superintendent.....	20,768 52	21,521 11	23,316 69	21,981 20	24,913 36	26,085 17	33,584 42	34,181 25	37,111 68	40,830 74	40,017 02
10. Board of Education.....	12,800 40	7,115 56	11,222 75	10,422 20	12,748 97	13,446 87	19,770 46	27,007 22	41,604 42	38,787 00	54,173 70
11. Vocational Department.....	3,965 77	10,428 70	7,772 85	25,681 12	19,882 91	17,147 78	22,875 71	10,707 54	12,292 00	8,796 16	8,660 11
12. Rehabilitation Department.....											
13. Adjutant-General.....	9,708 62	10,318 62	8,400 12	11,434 31	12,750 93	9,541 60	9,628 80	9,524 00	2,200 31	7,752 51	8,578 58
14. Clerk of Supreme Court.....	13,246 75	13,320 70	15,725 59	13,390 34	12,977 54	13,542 56	13,742 59	13,851 65	9,400 00	14,132 84	15,946 39
15. Reporter of Supreme Court.....											
16. Election Board.....	11,759 99	11,154 62	11,204 41	11,022 72	10,703 14	10,529 84	10,530 08	10,783 89	11,935 51	11,403 80	11,115 61
17. Board of Health.....	3,947 55	5,088 33	4,750 38	4,608 55	7,156 84	9,714 57	9,421 71	6,746 06	8,957 02	7,293 10	6,546 20
18. Board of Health Commission.....	69,429 69	74,827 09	70,053 98	80,436 29	77,314 83	84,924 58	99,067 73	141,849 18	155,539 18	187,693 48	18,890 73
19. Oil Inspection Dept.....	3,937 40	4,772 92	33,144 99	25,103 60	4,046 22	3,570 57	32,208 63	42,225 40	46,302 02	73,193 16	92,058 80
20. Board of Charities.....	29,450 53	31,244 68	33,144 99	25,103 60	4,046 22	3,570 57	32,208 63	42,225 40	46,302 02	73,193 16	92,058 80
21. Tax Commission.....	17,129 23	18,911 99	19,517 12	25,325 60	19,046 25	28,596 58	46,108 21	79,099 37	75,301 34	79,106 21	77,831 76
22. Board of Accounts.....	66,761 43	59,470 67	56,364 70	56,325 60	58,330 48	52,040 74	51,792 06	30,128 29	35,239 62	27,655 33	30,119 07
23. Veterinary Board.....	7,053 21	7,053 21	5,033 50	4,881 32	4,997 32	4,441 94	2,343 50		1,827 19	5,813 24	7,378 97
24. Forestry Board.....	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11				
25. Geologist.....	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11				
26. Game Inspector.....	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11				
27. Entomologist.....	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11	8,418 11				
28. Fish and Game Commission.....	15,413 32	15,070 60	15,413 32	15,413 32	15,413 32	15,413 32	15,413 32				
29. Bureau of Inspection.....	64,244 75	92,698 00	51,693 54	55,756 30	66,393 88	67,754 70	82,389 63	137,935 36	140,276 65	157,928 66	178,654 47
30. Industrial Board.....	50,106 36	45,947 37	21,557 63	68,607 80	76,478 07	83,647 20	86,667 36	101,861 63	122,011 33	119,505 26	110,705 92
31. Employment Commission.....									261 48		10,511 39
32. Mine Department.....	23,705 95										
33. Public Safety Commission.....	42,050 82	111,215 67	112,930 69	114,869 11	104,347 15	118,772 71	135,975 72	160,140 58	163,650 63	162,482 07	194,445 70
34. Insurance Department.....									41,294 71	56,158 69	56,088 01

35. Bank Department.....	20,610 15	21,220 16	20,718 84	24,428 05	23,378 11	23,653 76	23,355 12	31,502 19	54,723 92	56,431 69	61,295 06
36. Law Library.....	5,479 17	5,467 63	5,540 05	5,452 23	5,549 61	4,835 47	5,850 94	6,317 26	6,675 64	6,609 80	6,327 15
37. Legislative Bureau.....	10,000 00	12,500 00	12,500 00	12,500 00	12,500 00	12,500 00	12,499 96	13,519 35	15,917 13	21,239 52	19,663 90
38. Bureau of Statistics.....	23,951 79	22,991 18	23,731 01	22,903 09	23,216 91	10,189 63	10,714 86	11,440 91	15,917 13	11,336 13	13,000 24
39. Vop Reporting Service.....	1,003 82	10,970 51	18,969 34	16,015 75	4,695 58	10,392 00	12,900 67	144 66	207 20	1,714 68	2,035 27
40. Veterinary Board.....	1,267 79	1,070 60	1,455 33	1,283 43	1,494 05	1,133 67	1,220 67				
41. Live Stock Sanitary Bd.....											
42. Pardon Board.....	2,255 04	2,078 86	2,134 11	2,187 62	2,238 45	2,443 18	2,283 87	2,409 16	4,916 39	7,132 86	32,233 24
43. Historical Commission.....									12,388 88	18,665 02	15,322 90
44. State Probation Officer.....									2,343 40	6,704 36	7,183 30
45. State House Commission.....	6,075 93	5,894 78	1,322 85	13,902 54	4,560 71	5,204 94	4,672 15	9,851 54	7,337 99	1,907 90	2,999 88
46. State House P. Board.....									1,069 63	12,380 58	13,615 13
47. State House.....	32,227 03	30,061 69	33,075 45	31,220 41	27,114 40	35,658 48	34,032 15	76,339 92	67,175 44	67,778 83	66,992 80
48. State House Engineers.....	17,181 83	18,545 44	18,562 66	16,841 47	20,082 57	19,893 55	22,048 84	38,416 74	39,376 31	39,347 84	43,533 49
49. Supreme Court.....	37,391 15	37,905 98	38,028 34	38,126 49	38,234 78	36,777 56	38,736 65	46,788 65	46,950 09	47,195 22	51,959 17
50. Appellate Court.....	45,039 88	45,243 10	45,475 07	45,822 87	45,485 68	46,141 45	46,788 65	46,788 65	46,788 65	46,788 65	46,788 65
51. Board of Prisoners.....	5,580 69	5,362 13	6,722 51	7,746 57	7,371 83	8,688 39	8,688 39	8,688 39	8,688 39	8,688 39	8,688 39
52. Pharmacy Board.....	5,855 93	5,462 53	5,036 73	4,636 73	4,371 42	4,432 04	4,280 34	6,462 20	5,497 24	5,208 24	5,987 51
53. Medical Board.....	1,795 75	1,735 67	2,060 50	1,999 21	1,814 86	1,925 03	2,337 29	1,965 52	2,061 84	1,579 83	3,891 84
54. Embalmers Board.....	1,202 91	1,290 15	1,675 05	1,910 46	1,175 61	1,086 76	1,217 92	1,561 11	1,036 03	1,371 73	1,229 74
55. Optometry Board.....	1,118 45	1,498 60	1,370 19	1,552 09	1,796 39	1,876 32	2,267 77	2,218 74	2,978 49	5,702 55	5,336 10
56. Nurses Board.....											
57. Engineers Board.....	600 00	200 00	200 00	300 00	300 00	300 00	300 00	300 00	300 00	300 00	300 00
58. Fire Marshal.....	17,659 50	40,016 44	29,601 83	33,026 92	31,747 32	34,907 68	34,907 68	30,096 09	30,276 31	55,992 82	75,034 77
59. Highway Commission.....									30,825 64	42,146 23	50,880 53
60. Memorial Art Commission.....											
61. Printing Court Reports.....	14,025 61	11,332 31	25,200 12	6,903 07	6,446 45	4,178 52	4,317 57	9,008 22	12,042 92	11,823 17	11,495 71
62. Printing Departmental.....	43,069 71	24,438 63	31,186 43	24,404 94	17,044 01	5,117 06	10,312 98	17,498 30	16,340 10	11,119 09	12,357 13
63. Printing Year Book.....	\$942,755 61	\$1,056,240 07	\$1,056,185 75	\$1,079,901 30	\$1,072,641 59	\$1,129,329 58	\$1,229,489 31	\$1,518,660 14	\$1,712,662 24	\$1,806,463 04	\$2,056,166 97

\*The Forestry Board, the State Geologist, the Gas Inspector, the Entomologist, and the Fish and Game Commissioner's offices were abolished in 1919 and their duties were transferred to the Department of Conservation. (Acts 1919, p. 375).

†The Bureau of Inspection was abolished in 1915 and its duties were transferred to the Industrial Board. (Acts 1915, p. 392).

‡Prior to 1917, the Employment Service was managed by the Bureau of Statistics. In 1917, the Bureau of Statistics was abolished, but the law under which the employment service was carried on was not repealed. (Acts 1917, p. 201). Accordingly, from 1917 to 1919, the employment service was carried on under executive direction. In 1919 an Employment Commission was created which took over all of the duties of the employment service of the state. (Acts 1919, p. 761). In 1920, the employment service was transferred to the Industrial Board. (Acts 1920, p. 24).

§The Bureau of Statistics was created in 1915 as a division of the Bureau of Inspection. In 1915, when the Bureau of Inspection was abolished, its duties were transferred to the Industrial Board. (Acts 1915, p. 392). In 1923 a separate Mine Department was created. (Acts 1923, p. 487).

||The Railroad Commission was abolished in 1913 and its duties were transferred to the Public Service Commission. (Acts 1913, p. 167).

¶The Bureau of Statistics was abolished in 1917. (Acts 1917, p. 201), and in 1919 its duties were transferred to the Legislative Reference Bureau. (Acts 1919, p. 82).

‡In 1919, the Office of Veterinarian and the Veterinary Board were abolished and their duties were transferred to the Live Stock Sanitary Board. (Acts 1919, p. 749).

§§In 1919, the Office of State House Engineer was abolished and the duties were transferred to the State House Superintendent. (Acts 1919, p. 572).

¶¶Prior to 1917 each department published a separate annual or biennial report. In 1917 the Year Book which contains all reports, was established. (Acts 1917, p. 64).

TABLE IV. FEES—COMPARATIVE TABLE, 1913-1923

NATURE OF FEES	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Domestic Corporations— Charters <sup>1</sup>	\$125,705 40	\$73,949 49	\$463,299 10	\$281,803 15	\$315,605 20	\$138,136 70	\$138,052 92	\$367,431 10	\$270,093 65	\$193,721 00	\$561,679 90
2. Domestic Corporations— Reports <sup>2</sup>					3,652 00	3,470 50	3,449 00	3,753 00	4,027 50	4,215 00	4,273 50
3. Foreign Corporations— Admissions <sup>3</sup>	12,957 65	12,637 94	9,091 56	18,939 24	26,081 23	24,262 61	27,386 73	52,265 04	80,626 96	68,826 45	59,302 15
4. Foreign Corporations— Reports <sup>4</sup>					602 00	639 00	675 00	720 00	806 00	842 00	941 00
5. Corporations—Filing with Auditors <sup>5</sup>	1,054 00	900 00	846 00	958 00	942 50	684 00	946 00	1,230 50	820 00	197 60	64 00
6. Miscellaneous <sup>6</sup>	14,043 80	12,192 95	13,639 87	12,756 02	10,610 08	77 00	73 90	186 00	231 50	166 50	385 50
7. Notary Public <sup>7</sup>					3,790 00	4,737 00	3,859 00	4,331 00	4,975 00	5,360 00	4,833 00
8. Official Commissioners <sup>8</sup>					73 20	73 20	696 00	107 80	406 20	107 60	631 80
9. Warrant on Requisition <sup>9</sup>					262 00	186 00	180 00	242 00	287 00	237 00	231 00
10. Trade Marks <sup>10</sup>					147 50	156 00	122 00	181 00	218 00	221 00	320 00
11. Fertilizer Licenses <sup>11</sup>					81 00	84 00	101 00	87 00	30 00	75 00	61 00
12. Certified Copies of Records <sup>12</sup>						883 20	911 90	1,328 40	1,835 60	1,871 00	1,947 80
13. Car Registration Agree- ment <sup>13</sup>						675 30	348 40	889 50	690 03	447 95	742 68
14. Detective Licenses <sup>14</sup>					100 00	350 00	300 00	550 00	1,150 00	800 00	1,550 00
15. Notary Fees—Auto Depts <sup>15</sup>						5,527 75	6,321 25	8,710 25	7,410 50		
16. Commissioners of Deeds <sup>16</sup>					20 00	20 00	5 00	25 00	15 00	5 00	10 00
17. License—Acts of Legis- lature <sup>17</sup>					206 00			22 00	190 00		228 00
18. Blue Sky Fees <sup>18</sup>						41 10	45 50	56 17	113 41	97 07	100 00
19. Land Fees <sup>19</sup>					668 60	587 80	2,963 00	944 30	32,316 00	36,433 54	38,563 67
20. Miscellaneous Auditor's Fees <sup>20</sup>	423 00	367 00	553 50	699 50	244 50	8 50	4 50		730 00	350 00	170 00
21. Real Estate Deeds <sup>21</sup>			8 00						25 00	50 00	10 00
22. Transportation Agents <sup>22</sup>											
23. Supreme Court—Docket Fees <sup>23</sup>	4,115 52	6,269 47	4,254 50	6,587 03	5,318 20	3,886 70	3,275 02	4,109 50	3,444 65	3,705 25	4,410 40
24. Appellate Court Docket Fees <sup>24</sup>	7,107 81	5,845 50	9,405 78	7,769 90	6,908 20	5,231 85	7,841 95	8,616 37	8,383 27	7,425 83	6,090 30
25. Circuit Court Docket Fees <sup>25</sup>	17,446 01	16,580 10	16,537 20	17,088 56	19,327 38	17,538 63	16,493 42	20,500 35	20,214 75	20,359 90	22,085 06

27. Teachers' Examination Fees <sup>27</sup>	1,885 00	2,070 00	3,485 00	80 00				3,402 00	4,105 00	4,472 80	4,192 75
28. Permit Fees <sup>28</sup>	630 00	430 00	430 00	4,658 90	2,770 20	4,011 08	4,884 00	2,429 20	2,684 21	4,270 02	6,513 41
29. Cold Storage Fees <sup>29</sup>				440 00	440 00	410 00	400 00	410 00	440 00	370 00	320 00
30. Water Analysis <sup>30</sup>							2,290 00	5,290 00	6,600 00	5,920 00	5,110 00
31. Resident Hunting and Fishing Licenses <sup>31</sup>	59,600 71	81,888 02	70,108 41	92,573 36	85,210 90	79,862 90	84,774 20	107,979 50	114,620 20	128,829 40	148,220 10
32. Non-Resident Hunting Licenses <sup>32</sup>					990 00	1,065 00	931 50	1,395 00	1,456 50	1,741 00	2,397 50
33. Non-Resident Fishing Licenses <sup>33</sup>					3,642 30	3,490 50	4,898 60	7,449 90	8,691 60	9,169 20	10,776 50
34. Lake Michigan Fishing Licenses <sup>34</sup>					55 00	330 00	480 00		315 00	290 00	285 00
35. Inspection Certificates <sup>35</sup>					12 00	6,315 00	11 00	20 00	18 00	22 00	19 00
36. Permit Fees <sup>36</sup>	5,350 00	6,485 00	4,660 00	3,560 00	4,400 00	6,315 00	2,700 00	3,825 00	4,650 00	2,430 00	3,270 00
37. Scientific Permits <sup>37</sup>					782 00	438 00	648 15	527 00	551 00	626 00	687 00
38. Commercial Fishing <sup>38</sup>					14,066 00	14,187 00	15,328 00	14,206 00	14,652 50	16,189 67	16,641 84
39. Nursery Licenses <sup>39</sup>	13,260 00	15,331 00	12,596 00		982 88	945 65	974 00	806 35	1,717 10	1,260 75	1,436 25
40. Industrial Licenses <sup>40</sup>				338 64	530 00	125 00	185 00	190 00	225 00	300 00	285 00
41. Transcripts—Industrial Board <sup>41</sup>											
42. Water-Craft Inspection <sup>42</sup>		322 00									
43. Miners' Examination Fees <sup>43</sup>			241 00	178 00	216 00	699 00	398 00	151 00		562 50	269 44
44. Employment Agencies <sup>44</sup>	353 34										700 00
45. Railroad Fees <sup>45</sup>	824 20										
46. Authorizing Utility Securities <sup>46</sup>	6,012 72	19,585 82	13,144 21	22,796 74	25,261 75	20,391 53	24,851 23	70,070 44	45,103 80	89,100 62	71,732 09
47. Audits and Appraisals of Licenses <sup>47</sup>		3,109 93	5,356 83	19,325 78	4,378 14	9,098 25	8,833 26	36,451 43	37,521 04	22,527 50	15,633 10
48. Rendering Plant Licenses <sup>48</sup>	108 20	7 50	360 00		15,073 80	4,650 00	6,313 00	4,540 10	3,050 00	3,625 00	2,975 00
49. Veterinary Licenses <sup>49</sup>	1,282 62	1,004 00	1,420 00	1,278 00	1,494 00	1,128 00	40 00	120,784 35	152,966 62	168,392 73	195,412 10
50. Inspection of Oil <sup>50</sup>	65,786 70	70,082 50	83,747 15	101,074 55	55,055 35						
51. Insurance Examiners <sup>51</sup>	87,392 76	92,994 45	94,105 25	95,145 37	89,797 25	85,246 70	93,720 30	110,342 30	122,953 15	139,263 02	142,477 20
52. Insurance Fees <sup>52</sup>	28,143 40	27,821 05	24,573 38	24,750 92	46,017 63	48,756 05	31,856 39	35,759 50	36,422 13	44,245 53	45,673 13
53. Bank Examiners' Fees <sup>53</sup>											
54. Filing Bank Bonds <sup>54</sup>											
55. Building and Loan Fees <sup>55</sup>											
56. Loan and Credit Fees <sup>56</sup>	2,933 53	5,005 00	4,338 50	4,734 00	7,939 00	13,747 74	14,832 50	26,100 00	26,990 00	27,000 00	30,100 00
57. Special Bank Fees <sup>57</sup>											
58. Miscellaneous Bank Fees <sup>58</sup>											
59. Accountants <sup>59</sup>					38 81		1,807 00		235 50	69 78	210 40
60. Pharmacists <sup>60</sup>	9,233 00	1,563 50	520 98	99 52	31 32	38 18	11 88	354 19	515 36	1,278 80	2,064 90
61. Physicians and Surgeons <sup>61</sup>	6,409 84	4,317 00	9,484 15	1,741 61	9,364 60	1,074 50	9,624 00	2,112 00	9,741 00	1,741 00	1,741 00
62. Embalmers <sup>62</sup>	2,187 75	979 25	4,721 00	4,379 00	3,810 00	4,108 00	5,160 00	2,153 40	2,430 00	2,351 80	3,093 88
63. Optometrists <sup>63</sup>	1,098 80	1,142 00	1,094 00	1,312 00	1,178 00	1,103 00	1,062 10	1,228 63	1,277 00	1,174 00	1,294 00
64. Nurses <sup>64</sup>	1,730 23	1,837 93	1,550 00	1,970 00	2,000 00	2,650 00	2,090 00	2,830 00	3,725 00	4,822 00	3,614 00



TABLE IV. FEES—COMPARATIVE TABLE, 1913-1923—Continued

NATURE OF FEES	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
65. Civil Engineers' Fees <sup>a</sup>										\$26,896 00	\$15,762 00
66. Auto Theft Fees <sup>a</sup>										175,964 00	227,999 75
67. Automobile Registration Fees <sup>a</sup>	\$92,385 50	\$161,356 34	\$388,908 31	\$796,006 00	\$1,146,005 00	\$1,298,202 08	\$1,545,329 00	\$2,024,685 00	2,403,703 16	2,983,088 00	3,675,889 00
68. Unclaimed Fees <sup>a</sup>	9,132 78	3,725 04	5,913 83	5,963 77	1,080 00	2,181 30	5,181 35	8,112 54	2,869 60	1,263 89	5,271 75
69. Building Licenses <sup>a</sup>										7,396 00	8,172 46
70. Liquor Licenses <sup>a</sup>	11,000 00	11,000 00	11,000 00	9,000 00	7,000 00						5,039 80
71. Coal Dealers' Licenses <sup>a</sup>											
Total	\$530,453 77	\$941,020 95	\$1,461,874 51	\$1,555,938 15	\$1,938,647 47	\$1,337,602 51	\$2,182,209 02	\$3,123,202 46	\$3,881,245 39	\$4,265,400 25	\$5,422,788 56

## NOTES TO ACCOMPANY CONSOLIDATED TABLE IV, "FEES"

<sup>a</sup>**Domestic Corporations—Charters.** For filing articles of incorporation with the secretary of state, certificates of increase of capital stock, consolidations of corporations, or issuance of preferred stock, \$10 is charged where the capital stock is \$10,000 or less, and \$1 per thousand for each additional thousand dollars of capital stock. For reduction of capital stock, redemption of preferred stock, change of domicile, extension of term, amendment of articles of incorporation, change of name, or extension of purpose, \$5. Incorporation of clubs, societies, etc., \$5; for benefit of protective associations, \$25; building and loan, \$5. All fees collected are paid into the General Fund. In addition, a fee of 50 cents for each certificate is charged. All fees collected are paid into the General Fund. (Acts 1907, p. 286; Acts 1911, p. 84; Acts 1913, p. 291; Acts 1915, p. 143; Acts 1917, p. 82; Burns' 7206-9215).

<sup>b</sup>**Domestic Corporations—Annual Reports.** All domestic corporations are required to file annual reports with the secretary of state on or before August 1 and pay a fee of 50 cents for filing and indexing, which fee is paid into the general fund. (Acts 1907, p. 82; Burns' 4080-4084).

<sup>c</sup>**Foreign Corporations—Admission to State.** Before transacting business in the state, corporations organized under the laws of other states are required to obtain from the secretary of state a certificate of admission to the state and pay a fee of \$25 on the first \$10,000 of its capital stock and \$1 on each additional thousand dollars of capital stock, on that proportion of its stock represented in this state. (Acts 1907, p. 286; Acts 1911, p. 114; Burns' 4092).

<sup>d</sup>**Foreign Corporations—Annual Reports.** Each foreign corporation is required to file an annual report with the secretary of state on or before February 1 and pay a fee of \$1. (Acts 1921, p. 114; Burns' 4092).

<sup>e</sup>**Corporations—Filing with Auditor.** Formerly, incorporation papers were issued in some cases by the auditor of state and laws, which are probably now obsolete, are still on the statute books containing that requirement. Accordingly, the auditor still collects a few fees from corporations.

<sup>f</sup>**Miscellaneous Certificates.** For filing miscellaneous certificates with the secretary of state not included in Note 1 above, a fee of \$5 is charged. (Acts 1891, p. 84; Acts 1911, p. 648; Par. 13, Burns' 9215).

<sup>g</sup>**Notary Public Commissions.** For each commission to notaries public, the secretary of state collects \$1. (Acts 1895, p. 319; Burns' 7206).

<sup>h</sup>**Official Commissions.** For commissions issued to persons who have been elected or appointed to any official position, a fee of 50 cents for a certificate and 10 cents for transcribing is charged. (Acts 1895, p. 319; Burns' 7206).

<sup>i</sup>**Warrants on Requisition.** For a warrant issued by the governor on requisition of the governor of another state for the return of a fugitive from justice, a fee of \$3 is charged.

<sup>j</sup>**Trade Marks.** Persons desiring to protect trade marks, labels, brands, stamps, wrappers, or advertising phrases or slogans from use or infringement by other persons, may register a description thereof with the secretary of state and pay a fee of \$2 for recording. (Acts 1917, p. 82; Burns' 10444).

<sup>k</sup>**Fertilizer Licenses.** Persons desiring to engage in the business of disposing of the bodies of dead animals by burying, burning, or cooking are required to procure a license of the secretary of state and pay \$31, of which \$50 is paid to the state veterinarian and \$1 to the secretary of state. (Acts 1913, p. 291).

<sup>l</sup>**Certified Copies of Public Records.** The secretary of state is required to furnish on demand a certified copy of any public record which may be in his custody. (1 R.S. 1882, p. 435). The fee for transcribing is 10 cents per 100 words. (Burns' 7206).

<sup>m</sup>**Car Equipment Agreements.** The fee for filing car equipment agreements is \$5, 50 cents for the certificate and 10 cents per 100 words for transcribing. (Burns' 7206 and 9215).

<sup>n</sup>**Detectives' Licenses.** It is unlawful to engage in the business of private detective for hire without procuring a license from the secretary of state. The license fee is \$100 if a person and \$150 if a corporation, and \$2 for each badge issued. (Acts 1913, p. 682).

<sup>o</sup>**Relay Fees—Auto Department.** Prior to 1921, all notary fees collected for acknowledgments in the issuance of automobile licenses were covered into the general fund. Such fees are now added to the road fund. (Acts 1921, p. 589).

<sup>p</sup>**Commissioners of Deeds.** The governor has authority to appoint persons in other states, territories, and foreign countries to take depositions and affidavits to be used in the courts of this state and to acknowledge deeds and other instruments proper to be recorded in this state. (1 R.S. 1882, p. 231). The fee for each commission to a commissioner of deeds and filing the qualifications is \$5. (Acts 1883, p. 319).

<sup>q</sup>**Lobby Licenses.** Legislative agents or lobbyists who receive compensation for their services in the promotion or defeat of legislation are required to register with the secretary of state and pay a fee of \$2. (Acts 1915, p. 3).

<sup>r</sup>**Postage—Acts of Legislature.** Persons purchasing copies of the session laws of the secretary of state submit the postage necessary to cover the carriage of the volume. This practice is in the hands of the printer.

<sup>s</sup>**Blue Sky Fees.** The fees charged under the blue sky law are as follows: issuers' license, 1/10 of 1 per cent of the amount of the securities to be offered for sale, but not less than \$25 nor more than \$200; underwriters' license, \$5; dealers' license, \$5; salesman's license, \$5. (Acts 1917, p. 240).

<sup>t</sup>**Land Fees.** Special acts are passed from time to time to correct the title to real estate. These laws provide for the issuance of a patent by the state upon the payment of a nominal amount usually \$1.50 per acre.

<sup>u</sup>**Real Estate Dealers.** Foreign persons and companies are required to obtain licenses of the auditor of state to buy and sell real estate in the state of Indiana. The fee for the license is \$10. (Acts 1921, p. 733).

<sup>v</sup>**Transportation Agents.** Persons who engage in the business of selling steamship or railroad tickets for transportation to or from foreign countries are required to obtain a license of the treasurer of state. The fee for a license is \$5. (Acts 1921, p. 183).

<sup>w</sup>**Supreme Court (Docket) Fees.** A docket fee of \$4 is taxed in every case of appeal to the supreme court, is collected by the clerk and paid into the General Fund. (Acts 1889, p. 174).

<sup>x</sup>**Appellate Court (Docket) Fees.** A docket fee of \$10 is taxed in every case of appeal to the appellate court, is collected by the clerk and paid into the General Fund. (Acts 1901, p. 565; Sec. 18).

<sup>y</sup>**Circuit Court (Docket) Fees.** All docket fees collected by the clerks of the circuit courts are paid to the county treasurers and the county treasurer pays such fees to the state treasurer at the time of making settlement with the state. (Acts 1889, p. 174).

<sup>z</sup>**Teachers' Examination Fees.** Under the act of 1921, creating the State Teachers' Training Board, provision was made for the issuance of provisional elementary certificates, upon the payment of a fee of \$5. All fees collected are available for defraying the expenses of the Teachers' Training Department and the excess is added to the Teachers' Pension Fund. (Acts 1919, p. 733; Acts 1921, p. 283).

<sup>aa</sup>**Manuscript Fees.** Under the act of 1915, teachers could elect to have their manuscripts sent to the state superintendent for examination, accompanied by a fee of 75 cents, out of which all expenses incurred in grading the manuscripts were paid and the excess was covered into the Common School Tuition Fund. (Acts 1915, p. 627).

<sup>ab</sup>**Cold Storage.** Persons engaged in the business of conducting cold storage establishments are required to procure a license annually of the State Board of Health and pay a fee of \$10. All funds accruing from fees so collected are available for the use of the Board of Health and the excess reverts to the General Fund. (Acts 1911, p. 119).

<sup>ac</sup>**Water Analysis.** Persons who are engaged in the business of selling bottled or mineral water are required to submit samples for analysis to the Board of Health, annually, on or before July 1, and pay the cost of analysis, but in no case less than \$10. (Acts 1919, p. 706).



<sup>18</sup>**Resident Hunting and Fishing Licenses.** Residents of the State of Indiana, who are required by law to procure licenses to hunt or fish, pay a fee of \$1. (Acts 1905, p. 584; Acts 1913, p. 310).

<sup>19</sup>**Non-Resident Hunting Licenses.** Non-residents are required to procure a license to hunt in the state and pay a fee of \$15. (Acts 1905, p. 584; Acts 1907, p. 378).

<sup>20</sup>**Non-Resident Fishing Licenses.** Non-residents are required to procure licenses to fish in the state and pay a fee of \$1. (Acts 1911, p. 677).

<sup>21</sup>**Lake Michigan Fishing Licenses.** Person desiring to fish in the waters of Lake Michigan which are under the jurisdiction of Indiana are required to obtain licenses and pay the following fees annually: residents; sailboats, \$5; motor boats of 5 tons, \$10; 10 to 20 tons, \$20; over 20 tons, \$30; and \$1 for the use of a net. Non-residents; sail boats, \$10; motor boats of 10 tons or less, \$30; over 10 tons, \$5 additional for each ton. (Acts 1917, p. 94).

<sup>22</sup>**Inspection Certificates.** Under a rule of the Department of Conservation issued January 22, 1920, a fee of \$10 is charged for inspection of premises where fur-bearing animals and game birds are held for breeding purposes.

<sup>23</sup>**Ferret Permits.** It is unlawful for any person to keep a ferret in his possession without obtaining a permit from the Conservation Department. The fee for the permit is \$10 for a single ferret and \$5 for each additional ferret. (Acts 1921, p. 29).

<sup>24</sup>**Scientific Permits.** Permits may be issued to persons to collect birds, nests, and eggs for scientific purposes. The fee is \$1. (Acts 1905, p. 584, Sec. 903).

<sup>25</sup>**Gas Wells—Plugging.** Before the casing is drawn from any gas well, the well must be properly plugged under the direction of the Department of Conservation and a fee of \$5 is collected. (Acts 1909, p. 234).

<sup>26</sup>**Nursery Licenses.** All nurserymen who engage in the business of selling nursery stock in the state are required to obtain a dealer's license, and all agents selling nursery stock for any firm are required to obtain agent's licenses. The fee for either license is \$1. (Acts 1915, p. 200).

<sup>27</sup>**Industrial Licenses.** Picture shows, theaters, hotels, and industrial establishments are required to procure licenses annually of the industrial board and pay the following fees: Picture Shows and Theaters; seating capacity of 100 or less, \$1; 100 to 200, \$2; 200 to 300, \$3; 300 to 400, \$4; 400 to 500, \$5; 500 to 600, \$6; 600 to 700, \$7; 700 to 800, \$8; 800 to 900, \$9; 900 to 1,000, \$10. Every other person employing 5 or more persons pays the following fees: Employing 5 to 10, \$1; 10 to 25, \$2; 25 to 50, \$3; 50 to 100, \$4; 100 to 500, \$5; 500 or over, \$10. Payable into General Fund. (Acts 1911, p. 553; Acts 1913, p. 916).

<sup>28</sup>**Watercraft Inspection.** Steamboats and launches carrying passengers for hire are required to be inspected at prescribed intervals of time and the fees for inspection by the Industrial Board are as follows: \$10 for steamboats and \$5 for launches. (Acts 1903, p. 35).

<sup>29</sup>**Mine's Examination Fees.** Examinations are given to persons who desire to qualify as mine boss, fire boss, or hoisting engineer, and a fee of \$1 is collected. (Acts 1921, p. 521).

<sup>30</sup>**Employment Agencies.** All private employment agencies are required to obtain a license to operate from the Industrial Board and pay a fee therefor of \$25 per year. (Acts 1909, p. 242; Acts 1911, p. 652).

<sup>31</sup>**Railroad Fees.** Fees collected by the Railroad Commission, which was superseded by the Public Service Commission in 1913, for installing interlocking switches. (Burns' 5230)

<sup>32</sup>**Authorizing Public Utility Securities.** The public service commission has authority to empower any public utility to issue stocks, bonds, or other securities, and the utility pays 15 cents for each \$100 of securities so issued, which is available for the use of the commission. (Acts 1913, p. 107; Sec. 90).

<sup>33</sup>**Audits and Appraisals of Public Utilities.** The expense of making audits of the books or valuation of the property of public utilities is paid by the utility into the state treasury (Acts 1913, p. 107, Sec. 74).

<sup>34</sup>**Rendering Plant Licenses.** Persons desiring to engage in the business of disposing of the bodies of dead animals by burying, burning, or cooking are required to procure licenses of the secretary of state and pay \$51, of which \$50 is paid to the state veterinarian and \$1 to the secretary of state. (Acts 1913, p. 291).

<sup>35</sup>**Veterinary Licenses.** No person is permitted to practice veterinary medicine or surgery in the state without procuring a license from the state veterinary examiners. The fee for permission to take the examination is \$10. (Acts 1905, p. 168; Acts 1911, p. 166; Burns' 3412-3414).

<sup>36</sup>**Inspection of Oil.** It is unlawful to sell illuminating oil in this state until it has been inspected and found to be safe from combustion. The fees for inspection are: For single barrel, package, or cask, 25 cents; lots of not to exceed 10 barrels, 15 cents per barrel; lots of not to exceed 50 barrels, 10 cents per barrel; lots of 50 barrels or more, 4 cents per barrel. (Acts 1913, p. 490; Burns' 7910a and 7910a).

<sup>37</sup>**Insurance Examiners' Fees and Expenses.** All insurance companies doing business in the state are subject to examination by the insurance commissioner at least once every three years, and all expenses of the examination are paid by the company. (Acts 1913, p. 271; Burns' 4859a).

<sup>38</sup>**Insurance Fees.** Domestic insurance companies are required to pay the following fees: Filing articles of incorporation, \$20; annual statement, \$20; examination of annual statement, \$5; license to company, \$5; agents' licenses, \$1; certificate of compliance, \$1; certificate of valuation or deposit, \$1; affixing seal and certifying to any paper, \$1. Foreign insurance companies are required to pay the following fees: Filing articles of incorporation, \$100; annual statement, \$20; examination of annual statement, \$5; license, \$5; certificate of service, \$5; certificate of compliance, \$1; statement for publication, \$2; agents' license, \$3. (Acts 1919, p. 465; Burns' 4550b).

<sup>39</sup>**Bank Examiners' Fees.** The state bank commissioner has authority to examine banks and trust companies at such times as he may deem necessary. The fees charged for examination are as follows: Having assets of less than \$100,000, \$20; \$100,000 to \$500,000, \$25; \$500,000 to \$1,000,000, \$30; \$1,000,000 to \$5,000,000, \$35; over \$5,000,000, \$40. The fees for each additional \$100,000 until the assets reach \$5,000,000 and \$2 for each additional \$100,000 in excess of \$5,000,000. (Acts 1921, p. 310; Burns' 3415-3419).

<sup>40</sup>**Filing Bank Bonds.** The president and cashier of a bank are each required to file a bond with the bank commissioner and pay a fee of \$1. (Acts 1911, p. 7; Burns' 3331).

<sup>41</sup>**Building and Loan Fees.** The state bank commissioner has authority to examine building and loan associations at such times as he may deem necessary. The fees charged for examination are as follows: Having assets of less than \$25,000, \$10; \$25,000 to \$50,000, \$15; \$50,000 to \$100,000, \$20; for each additional \$100,000 of assets, \$12. (Acts 1917, p. 333; Burns' 4130).

<sup>42</sup>**Loan and Credit Fees.** Persons engaged in the petty loan business are required to obtain licenses of the state bank commissioner and pay an annual license fee of \$100. (Acts 1917, p. 401; Burns' 32771).

<sup>43</sup>**Special Bank Fees.** Special fees representing expenses incurred in the handling of insolvent banks and trust companies are collected by the bank commissioner. (Acts 1921, p. 816; Burns' 3419).

<sup>44</sup>**Certified Public Accountants.** Persons desiring to be registered as certified public accountants are required to pass a prescribed examination and pay a fee of \$25. All expenses incurred by the board of examiners are paid from the fees collected, and all funds in excess of \$100 on hand at the end of the fiscal year are transferred to the General Fund. (Acts 1921, p. 455; Burns' 73402-73402).

<sup>45</sup>**Pharmacists.** Persons desiring to practice pharmacy are required to pass an examination given by the State Board of Pharmacy and pay the following fees: registered pharmacist, \$10; registered assistant pharmacist, \$5. The annual renewal fee is \$3. Registration of pharmacist apprentices, \$1 and registration of registered or registered assistant pharmacist from another state, \$15. (Acts 1911, p. 482; Acts 1923, p. 101; Burns' 9729a).

<sup>46</sup>**Physicians and Surgeons.** Persons desiring to practice medicine or surgery in the state are required to pass an examination and pay the following fees: For examination, \$10, for applicant from approved medical college and \$25 when applicant is from a college not on the approved list. Midwives; \$5 if a diploma is presented, and \$10 without a diploma. (Acts 1897, p. 255; Acts 1899, p. 247; Burns' 8400-8401 and 8407).

<sup>47</sup>**Embalmers.** Persons desiring to engage in the business of embalmers or undertakers are required to obtain licenses of the State Board of Embalmers and pay the following fees: \$5 for taking examination and \$1 for annual renewal. (Acts 1901, p. 502; Acts 1917, p. 181; Burns' 7123-7131).

<sup>48</sup>**Optometrists.** Persons desiring to practice optometry in the state are required to take an examination and obtain a license. The fee for the examination is \$10 and for a certificate, \$5. (Acts 1907, p. 311; Acts 1913, p. 338; Acts 1919, p. 784; Burns' 9695-9697).

<sup>49</sup>**Nurses.** Persons desiring to engage in the practice of nursing are required to pass an examination and obtain a license from the State Nurses' Board, for which the following fees are charged: Examination and registration fee, \$10; trained attendants, \$5. (Acts 1921, p. 476; Burns' 9696-9699).

<sup>50</sup>**Civil Engineers.** Persons desiring to engage in the profession of civil engineering and land surveying are required to pass an examination and procure a license. Fees for examination and license, \$25, and \$10 for annual renewal. (Acts 1921, p. 430; Burns' 9330a-9330q).

<sup>51</sup>**Auto Theft Fees.** Before obtaining a certificate of registration of an automobile, every applicant must obtain a certificate showing that he is the owner of the automobile which he is to be registered. The fee for this certificate is \$1. The fee for the certificate of registration is \$1. The fee for the certificate of title is \$1. The fee for the certificate of license is \$1. The fee for the certificate of transfer is \$1. The fee for the certificate of replacement is \$1. The fee for the certificate of replacement of a lost or stolen certificate is \$1. The fee for the certificate of replacement of a lost or stolen engine number is \$1. (Acts 1921, p. 821; Burns' 104701).

<sup>a</sup>Automobile Registration Fees. The fees charged for the annual registration of automobiles are as follows:

	Trucks	Trailers
Less than 25 H.P.	Less than 1 ton.....	Less than 1 ton.....
25 to 40 H.P.	1 to 2 tons.....	1 to 2 tons.....
40 to 50 H.P.	2 to 3½ tons.....	2 to 5 tons.....
50 H.P. or more.....	3½ to 5 tons.....	5 to 7½ tons.....
Trailers and dealers.....	5 to 7½ tons.....	
Duplicates.....		
Electric.....		
Motorcycles.....		
Chauffeurs' license.....		
(Acts 1921, p. 379; Burns' 10469.)		

<sup>a</sup>Unclaimed Fees (Local Courts.) All fees accruing to any person in the office of the clerk of the circuit court and unclaimed for a period of two years are paid to the state. (Acts 1891, p. 295; Burns' 9419.)

<sup>a</sup>Show Licenses. The following fees are charged for shows and are payable into the state treasury for the use of the School Fund: Caravans and concerts, \$1 for an exhibition; carnivals, \$5 per day; circus, \$5 per day if less than 10 cars, \$15 if 10 to 20 cars, \$20 if 20 to 40 cars, and \$25 if 40 or more cars; wagon shows, \$1 per day; theatres and moving picture shows, \$5 per year. (Acts 1917, p. 134; Burns' 8234b.)

<sup>a</sup>Railroad Liquor Licenses. Under the liquor laws of 1907, every railroad operating a passenger train carrying a dining or buffet car was obliged to obtain a license and pay a fee of \$1,000. (Burns' 8036.)

<sup>a</sup>Coal Dealers' Licenses. For the purpose of regulating the supply and distribution of coal during the period subsequent to the close of the World War, a special Coal Commission was created, and a license of \$20 for each mining company, \$10 for each wholesale coal dealer and \$5 for each retail dealer was charged. The act expired by its own limitation on March 31, 1921. (Acts 1920, p. 143.)

TABLE V. PROPERTY AND POLL TAXES—COMPARATIVE TABLE, 1913-1923

Fund	(a) PROPERTY TAXES										(b) POLL TAXES	
	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	
1. General Fund.....	\$1,690,301 07	\$1,526,377 91	\$1,323,267 99	\$1,348,379 41	\$1,398,983 21	\$1,000,871 47	\$850,696 15	\$909,493 95	\$815,032 19	\$529,342 53	\$769,574 00	
2. Sinking Fund.....	283,851 65	286,963 35	291,565 39	301,304 96	308,359 80	148,390 04	1,176 48					
3. Benevolent.....	938,080 98	1,400,571 71	1,915,492 87	2,003,510 43	2,045,727 65	2,006,645 54	2,194,113 28	2,243,648 24	2,814,817 70	3,391,106 67	3,800,208 67	
4. Institutions.....	2,556,817 98	2,591,597 86	2,628,778 41	2,728,825 47	2,789,171 33	2,841,091 30	2,986,608 50	3,026,180 78	3,087,898 94	3,602,200 73	3,821,948 25	
5. Common Schools.....	520,339 53	982,756 33	1,343,352 24	1,402,211 63	1,435,469 25	1,467,908 48	1,535,840 68	1,591,873 42	1,599,633 01	2,231,748 26	2,791,879 70	
6. Vocational Education.....		100,960 19	194,097 00	201,027 73	203,869 59	154,833 16	110,402 29	113,921 74	113,805 88	200,890 26	272,717 28	
7. State Highways.....								1,178,341 46	2,213,184 30	2,050,024 64	1,717,735 89	
8. Teachers' Pensions.....										57,774 36	188,802 40	
9. Horticultural Experiment Station.....										115,550 15	217,618 54	
10. War Memorial.....										341,642 86	326,778 01	
Total.....	\$6,009,991 21	\$6,979,227 35	\$7,696,554 90	\$7,985,555 63	\$8,187,610 83	\$7,799,739 97	\$7,678,837 48	\$8,153,459 59	\$10,818,148 32	\$12,530,289 66	\$13,837,262 92	
1. General Fund.....	\$183,750 00	\$186,445 00	\$184,143 00	\$185,875 00	\$187,548 00	\$202,096 00	\$192,391 00	\$198,197 48	\$189,045 73	\$194,317 57	\$208,341 80	
2. School Fund.....	183,750 00	186,445 00	184,143 00	185,875 00	187,548 00	202,096 00	192,391 00	198,197 48	189,045 73	194,317 57	208,341 80	
Total.....	\$367,500 00	\$372,890 00	\$368,286 00	\$371,750 00	\$375,096 00	\$404,192 00	\$384,782 00	\$396,394 96	\$388,091 46	\$388,635 57	\$416,683 60	
Grand Total Taxes.....	\$6,377,491 21	\$7,352,117 35	\$8,064,840 90	\$8,357,005 63	\$8,572,706 83	\$8,203,932 97	\$8,063,619 48	\$8,549,854 55	\$11,178,239 78	\$12,908,925 23	\$14,253,946 52	

TABLE VI. TAX LEVIES, 1911-1922

FUND	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922
1. General Fund	9	9	7 1/2	7 1/2	7 1/2	7 1/2	4	4	2	1	1	2
2. State Fund	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2	10	10	3 1/2	5 1/2	6	8
3. Benevolent Institutions	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	2 1/2	2 1/2	5	7
4. Common Schools	24 1/2	24 1/2	24 1/2	24 1/2	24 1/2	24 1/2	1 1/2	1 1/2	3 1/2	3 1/2	5 1/2	1 1/2
5. Educational Institutions	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	1 1/2	1 1/2	3 1/2	3 1/2	5 1/2	1 1/2
6. Vocational Education	24 1/2	24 1/2	24 1/2	24 1/2	24 1/2	24 1/2	1 1/2	1 1/2	3 1/2	3 1/2	5 1/2	1 1/2
7. State Highways	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	1 1/2	1 1/2	3 1/2	3 1/2	5 1/2	1 1/2
8. Agricultural Stations	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	1 1/2	1 1/2	3 1/2	3 1/2	5 1/2	1 1/2
9. Agricultural Experiment Station	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	1 1/2	1 1/2	3 1/2	3 1/2	5 1/2	1 1/2
10. War Memorial	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	1 1/2	1 1/2	3 1/2	3 1/2	5 1/2	1 1/2
Total	31 1/2	31 1/2	40 7/10	40 7/10	40 7/10	40 7/10	35 7/10	35 7/10	18	20	24	27

TABLE VII. ASSESSED VALUATION AND NUMBER OF POLLS, 1913-1922

YEAR	Not Assessed Valuation	Number of Polls	Total Tax Rate	Poll Tax
1913	1,898,207,235	459,375	40 7/10	1.00
1914	1,890,876,196	458,162	40 7/10	1.00
1915	2,051,273,310	464,888	40 7/10	1.00
1916	2,060,420,218	468,869	35 7/10	1.00
1917	2,124,951,446	469,992	35 7/10	1.00
1918	5,701,888,589	444,321	18	1.00
1919	5,749,258,800	443,251	20	1.00
1920	5,808,717,640	470,414	24	1.00
1921	5,701,888,589	488,465	27	1.00
1922				

TABLE VIII. FEDERAL AID

NATURE OF GRANT	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Purdue University	\$50,000 00	\$55,000 00	\$55,000 00	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00		\$50,000 00	\$50,000 00
2. Soldiers' Home	31,725 00	32,900 00	33,683 78	31,816 22	29,425 00	31,025 00	21,725 00	22,495 59		20,580 00	19,740 00
3. Vocational Education						44,034 97	55,659 05	66,867 19		111,539 21	123,567 40
4. General Diseases							2,068 07	484,999 06		821,912 91	1,834,760 00
5. Infancy and Maternity										20,700 00	12,499 00
6. Industrial Rehabilitation										6,258 70	7,935 18
Total	\$81,725 00	\$87,900 00	\$88,683 78	\$81,816 22	\$79,425 00	\$125,059 97	\$129,452 23	\$627,391 81		\$1,032,377 52	\$2,054,909 63

## NOTES ON RECEIPTS

These Notes refer to "Table III" under the Analyses for each year and to "Table I" of the "Consolidated Tables"

<sup>1</sup> *Taxes on Property.* The taxes collected by the state during any fiscal year consist of the November installment of the taxes charged two years previously, and the May installment of taxes charged one year previously. This is due to the fact that the state fiscal year begins on October 1 and ends on September 30, whereas the tax year corresponds to the calendar year. Accordingly, the taxes collected by the state during any fiscal year are based on two separate valuations and two separate tax levies.

<sup>2</sup> *Poll Taxes.* Poll taxes are levied for the use of the General Fund and the Common Schools. The General Fund Poll Tax is fixed by Section 1, p. 311, Acts 1917, which, in addition to the levy on property, fixes a tax of 50 cents on each taxable poll, to be paid into the General Fund of the state treasury. The Common School Poll Tax was fixed by Section 1, p. 505, Acts 1907, which, in addition to the levy on property, fixed a tax of 50 cents on each taxable poll, to be paid into the Common School Revenue Fund. This tax was re-imposed by Section 1, Acts 1921, p. 539.

<sup>3</sup> *Insurance Taxes:* (1) *Regular.* Every insurance company not organized under the laws of Indiana pays a tax of \$3 on every \$100 received in the state as insurance premiums, less losses actually paid in the state. Payments are made to the Insurance Commissioner in January and July of each year, and the funds so received are covered into the General Fund. (Sec. 82, p. 235, Acts 1919; Burns' 10139e3)

(2) *Fire Marshal Taxes.* Every fire insurance company transacting business in the state pays a tax of one-half of one per cent of the gross premiums received by such company on fire risks written in the state, less return premiums and considerations received from re-insurances. Payments are made on June 30 and December 31 of each year. The taxes so paid constitute a fund known as the Fire Marshal Fund which is used for the support and maintenance of the fire marshal's office. (Sec. 5, p. 429, Acts 1917, Burns' 7441r)

<sup>4</sup> *Transportation Taxes.* Companies operating oil cars, refrigerator cars, stock cars, and freight cars under contract with a railroad company pay a tax of 1 per cent on the property of such companies used in the state, less real estate assessed locally. Payments are made annually, in November, and are credited to the General Fund. (Sec. 97, Acts 1919, p. 250; Burns' 10139t3)

<sup>5</sup> *Vessel Tonnage Taxes.* Navigation companies pay 3 cents per net ton of the registered tonnage of all vessels, barges, boats, or other watercraft owned by such company. Payment is made on or before July 1 of each year and accrues to the General Fund. (Sec. 126-133, p. 267, Acts 1919; Burns' 10139y4)

<sup>6</sup> *Dog Taxes—Hydrophobia Fund.* Dog taxes are collected by the several township assessors annually at the time of assessing real and personal property. The rate of taxation is as follows: \$3 for each

male dog or spayed female dog; \$5 for each unspayed female dog; and \$5 for each additional male dog or spayed female dog. Within 5 days after completing his assessment, the assessor pays all dog taxes collected by him to the trustee of the township, and the money so paid is known as the dog fund of the township. It is used to pay damages sustained by the owners of sheep, cattle, horses, swine, fowls, or other live stock killed, maimed, or damaged by dogs. All money in the township dog fund in excess of \$100 on the first Monday of March annually is paid to the county treasurer and constitutes the county dog fund. If the dog fund of any township is exhausted, a sufficient amount of money is transferred from the county dog fund to the township, the fund of which is exhausted to pay for the damages to live stock incurred therein. Of the surplus left in the county dog fund, 5 per cent is paid to the state auditor on April 1 of each year, and constitutes the state hydrophobia fund, which is used in the treatment of cases of hydrophobia. All funds in excess of \$3,000 in the state hydrophobia fund at the end of the fiscal year are transferred to the school fund. (Sec. 46-56, p. 218, Acts 1919; Burns' 10139u1-10139d2. Acts 1911, p. 161; Burns' 7604a and 10139e2)

<sup>7</sup> *Inheritance Taxes.* The Inheritance Tax is levied on all estates which are transmitted by will or otherwise at a prescribed rate, after allowing exemptions on which no tax is paid. The following table shows the exemptions and the rates paid by the legatees:



Relationship	Exemption	Per Cent on Excess above Exemption to \$25,000	Per Cent on Excess of \$25,000 to \$50,000	Per Cent on Excess of \$50,000 to \$300,000	Per Cent on Excess of \$300,000
Wife.....	\$15,000				
Husband.....	2,000				
Child under 18.....	5,000				
Other Lineal Issue.....	2,000	1	2	3	4
Lineal Ancestor.....	2,000				
Adopted Child.....	2,000				
Lineal Issue of Same.....	2,000				
Brother.....	500				
Sister.....	500				
Descendant of Same.....	500	2	4	6	8
Son-in-Law.....	500				
Daughter-in-Law.....	500				
Uncle.....	250				
Aunt.....	250	3	6	9	12
Descendant of Same.....	250				
Great-Uncle.....	150				
Great-Aunt.....	150	4	8	12	16
Descendant of Same.....	150				
All Others.....	100	5	10	15	20

(Acts 1913, p. 79, as amended by Acts 1921, p. 854; Burns' 10143a-b)

<sup>8</sup> *Gasoline Tax.* The Gasoline Tax was established in 1923 and consists of a tax of 2 cents per gallon on all gasoline used in propelling motor vehicles over the highways of the state. (Acts 1923, p. 532)

<sup>9</sup> *Coal Tonnage Taxes.* For the purpose of regulating the supply and distribution of coal during the period subsequent to the close of the World War, a special Coal Commission was created and a tax of one cent per ton was imposed on all coal mined in the state. The act expired by its own limitation on March 31, 1921. (Acts 1920, p. 143)

<sup>10</sup> *Depository Interest.* All funds which are paid into the state treasury are deposited for safe-keeping in banks or trust companies, selected biennially by the State Board of Finance, consisting of the governor, the auditor, and treasurer of state, and are known as state depositories. The interest rates on deposits, as fixed by law, are as follows: 2 per cent on daily balances; 2½ per cent on semi-annual time deposits; and 3 per cent on annual time deposits. All depository interest accruing on any of the state funds is covered into the General Fund except the interest accruing on funds belonging to Indiana and Purdue Universities and the State Normal School. (Acts 1907, p. 391, as amended by Acts 1909, p. 437; Burns' 7536); interest accruing on the War Memorial Fund (Acts 1920, Sec. 15, p. 187; Burns' 100960); the Auto Theft Fund (Acts 1921, Sec. 5, p. 825; Burns' 10476n1); and interest accruing on the Road Fund and the Highway Fund (Acts 1919, p. 136, Sec. 35; Burns' 7671n2), which is credited to the several funds respectively on which the interest has accrued.

<sup>11</sup> *Interest on Invested Funds:* (1) *Teachers' Retirement Funds.* The State Teachers' Retirement Board is authorized to invest the funds which may come into its possession in approved securities. The interest which accrues on the funds so invested is available for the use of the board, and constitutes a part of the State Teachers' Retirement Fund. (Acts 1921, p. 751; Burns' 6555b2)

(2) *Permanent Endowment Fund.* The Permanent Endowment Fund of Indiana University was derived from the sale of lands originally given to the state by the federal government for educational purposes. This fund is distributed to the several counties of the state and is lent in the same manner as the common school fund. The interest on this fund at 6 per cent is paid to Indiana University for maintenance and operating expenses. (1 R.S. 1852, p. 504; Acts 1897, p. 117; Burns' 6770-6773) In 1922, this fund amounted to \$764,528.67.

(3) *Common School Fund.* The Common School Fund consists of the surplus revenue fund, the saline fund, the bank tax fund, the fund derived from the sale of county seminaries and seminary property, fines assessed for breaches of the penal laws, forfeitures, escheated estates, lands granted to the state, the proceeds of the sale of the swamp lands, the funds arising from Section 114 of the charter of the state bank of Indiana, show licenses, and the excess of the hydrophobia fund, and the collections of the board of engineers. This fund is lent by the counties at 6 per cent, and the interest accruing thereon is used for the maintenance of common schools. (Acts 1865, p. 3; Acts 1911, p. 161; Burns' 183-187; Acts 1921, Sec. 7, p. 432; Burns' 9530g; Acts 1917, p. 134;



Burns' 8234a-b) In 1923, the Common School Fund amounted to \$11,461,605.66.

(4) *Highway Commission—Interest on Bonds.* The Highway Commission has authority to build state roads thru cities and towns, and if the street costs more than an equal length of road, the city or town pays the excess. (Acts 1919, p. 131, Sec. 22; Burns' 7671e2) The interest accruing to the Commission is interest on street bonds given to the Commission by a city thru which a road is improved.

"*Earnings of State Institutions and Property:* (1) *Rent of State Lands.* The auditor of state is authorized to rent any of the state lands until such lands are disposed of. (Acts 1883, p. 170, Sec. 8; Burns' 8138-8140)

(2) *State Parks.* The income from the state parks, derived largely from admission fees and concessions, is collected by virtue of regulations prescribed by the Department of Conservation.

(3) *Soldiers' Monument.* The income from the Soldiers' Monument, is from admissions and sales, regulated by the board having charge. (Acts 1893, p. 310)

(4) *Industrial Aid for Blind.* The Board of Industrial Aid for the Blind is authorized to assist blind people by establishing workshops and affording them employment in their own homes. The receipts and earnings accruing to the board are derived from the operation of industrial schools and workshops and from the sale of products made under the supervision of the board. (Acts 1915, p. 118; Burns' 10071)

(5) *Indiana University—Waterman Rentals.* On May 12, 1915, Dr. L. D. Waterman gave to Indiana University deeds for property valued at \$100,000. The rental on this property accrues to the University.

(6) *Highway Commission—Rent and Repair of Trucks.* The Highway Commission has a large number of trucks, taken over from the federal government, which are not in immediate use. These trucks are rented to the other state departments and institutions and kept in repair by the Highway Commission, for which the commission receives rent for the use and compensation for the cost of repairs.

(7) *Benevolent Institutions.* The state maintains 19 institutions in which the insane, feeble-minded, epileptic, soldiers' orphans, soldiers, deaf, blind, tubercular patients, criminals, and misdemeanants are cared for. Each of these institutions earns a certain amount of money each year which is paid into the General Fund of the state treasury. These receipts are derived from the sale of produce from the farms or shops, sale of property, and the collections from private patients. (Acts 1899, p. 187; Burns' 3456; as amended by Acts 1901, p. 37, Burns' 3457)

"*Sale of Property:* (1) *Military Supplies.* The adjutant-general has authority to sell any property which is of no further use to the national guard. (Acts 1909, p. 181, Burns' 8564a-b)

(2) *Court Reports.* The law provides a method of distributing the reports of the supreme and appellate courts among libraries and public officials, and requires that all copies not so distributed shall be sold by the secretary of state at a price to be fixed by the state printing board, not less than the cost of publication. Money received from the sale of

court reports is added to the General Fund. (Acts 1917, p. 383; Burns' 9323)

(3) *Acts of Legislature.* The law provides a method of distributing the acts of the legislature and provides that the copies remaining after the distribution is made may be sold at a price to be fixed by the secretary of state. The price has been fixed at 75 cents, and all money received is added to the General Fund. (Acts 1897, p. 111, Sec. 6; Burns' 9203)

(4) *Conservation Department—Property.* The sales by the Conservation Department consist of property no longer useful for the department.

*Confiscated Fur.* The law prohibiting the trapping of fur-bearing animals authorizes the Conservation Department to sell any hide or fur which they may seize and add the proceeds thereby obtained to the Fish and Game Protective and Propagation Fund. (Acts 1921, p. 624; Burns' 2511c)

(5) *Historical Commission—Books.* The law provides for the distribution of all books, pamphlets, and documents published by the Historical Commission and authorizes the commission to sell the excess above the prescribed distribution and add the proceeds so received to the funds available for the use of the commission. (Acts 1921, p. 478; Burns' 6870c)

(6) *Teachers' Pension Board—Matured Securities.* The State Teachers' Retirement Board is authorized to invest the funds which may come into its possession in approved securities. When these securities mature and are disposed of, an exchange of the security for cash takes place and is here treated as a receipt. (Acts 1921, p. 751; Burns' 655512)

(7) *State Lands—(1) Reclamation.* Owners of lands bordering on Lake Michigan have authority to fill in and reclaim submerged lands adjacent thereto, and by paying a fee of \$25 per acre, the state issues a patent therefor. (Acts 1907, p. 126; Acts 1915, p. 688; Burns' 8185-8187)

(2) *Sale.* The governor, auditor, and treasurer constitute a committee with authority to sell, at such price as may be deemed equitable, any lands belonging to the state. (Acts 1889, p. 307; Acts 1901, p. 116; Acts 1923, p. 173; Burns' 8135)

(8) *Highway Commission.* The receipts to the Highway Commission are from the sale of property no longer of use to the commission, and refunds on cement sacks which were turned back to the cement companies after disposing of the cement.

"*Federal Aid—(1) Venereal Diseases.* Federal aid for the suppression of venereal disease has been granted since the War. There is no general law, either state or federal, all aid being carried in the appropriation acts.

(2) *Infancy and Maternity.* Under the infancy and maternity act of 1921, the federal government coöperates with the several states in the promotion of the hygiene of maternity and infancy and contributes a prescribed amount to each state, but not in excess of the state contribution. (Act Nov. 23, 1921, Ch. 135, Sec. 1, 42 Stat.) The state accepted

the provisions of the federal act by an act approved March 3, 1923. (Acts 1923, p. 175)

(3) *Purdue University*. By the act of July 2, 1862, the federal government extended financial aid to the agricultural colleges of the country. The annual allowance was increased from year to year until 1907 when the amount was fixed at \$50,000.00. (Act of July 2, 1862, Ch. 130, Sec. 1, 12 Stat. 503; Act March 4, 1907, Ch. 2907, 34 Stat. 1281)

(4) *Vocational Education*. The federal act providing for the co-operation of the states and the federal government in the promotion of vocational education and contributions by the federal government to the state for that purpose was passed in 1917 (Act February 23, 1917, Ch. 114, Sec. 1, 39 Stat. 929), and was accepted by the state by the act of May 31, 1917. (Acts 1917, p. 344; Burns' 6641r)

(5) *Industrial Rehabilitation*. By the act of June 5, 1920, the federal government provided for coöperation with the several states in the rehabilitation of persons disabled in industry and their return to civil employment. Under that act, the federal government grants financial aid to each state which accepts the act. (Act June 2, 1920, Ch. 219, Sec. 2) The state accepted this act in 1921. (Act 1921, p. 547; Burns' 6641v)

(6) *State Highways*. The law extending federal aid in the construction of roads was passed in 1916 (Act July 11, 1916, Ch. 241, Sec. 1, 39 Stat. 355), and was accepted by the state in 1917 (Acts 1917, p. 253; Burns' 7671r2).

(7) *Soldiers' Home*. By the act of 1888, the federal government made an annual appropriation of \$100 per year for every disabled soldier or sailor admitted to any state soldiers' home. (Act August 27, 1888, Ch. 914, Sec. 1, 25 Stat. 450) This amount is now \$120 per year. (Acts August 27, 1920, Ch. 56)

(8) *Insane Soldiers*. The federal government is authorized to contract with any state for the care of persons under the jurisdiction of the United States in state insane hospitals. (Act June 23, 1874, Ch. 465, Sec. 2, 18 Stat. 251) During and after the War, military patients were cared for in state hospitals. (Act March 3, 1919, Ch. 98, Sec. 5)

<sup>18</sup> *County Aid*: (1) *State Highways*. Contributions may be made by counties to the State Highway Commission for the construction of state highways in such counties.

(2) *Tubercular Patients*. The cost of the treatment of indigent tubercular patients at \$5 per week is paid by the county in which the person resides. (Acts 1907, p. 198, Sec. 14; Burns' 3582)

(3) *Care of Insane*. Clothing for indigent insane persons is furnished at the expense of the county from which they come. If the clothing is furnished by the hospital, the amount due is afterwards collected from the county. (Acts 1881, Special Sess., p. 546, Sec. 15; Acts 1921, p. 841; 1 R.S. 1852, p. 322; Burns' 3429-3430; 3708-3709)

(4) *Care of Epileptics*. Clothing for indigent epileptics is furnished by the state and the state is then reimbursed by the county. (Acts 1905, p. 483, Sec. 17; Burns' 3563)

(5) *Care of Misdemeanants*. One-half of the estimated cost of support of inmates in the Girls' School and Boys' School is paid by the

counties from which the inmates are committed. (Acts 1869, Spec., p. 61; Acts 1883, p. 19; Burns' 9973-9974, 10019)

(6) *Care of Deaf*. Clothing and transportation of indigent children are paid by the state and the state is reimbursed by the counties. (Acts 1865, p. 124; Burns' 3508)

<sup>19</sup> *City Aid—Highway Construction*. The highway commission has authority to construct highways thru cities. When this is done, if the city desires to spend more on an equal length of the street than is spent outside of the city, the excess is paid by the state and the state is later reimbursed by the city. (Acts 1919, p. 119, Sec. 22; Burns' 7671e2)

<sup>20</sup> *Fines*—(1) *State Library, Books*. Payment for books lost by borrowers.

(2) *Fish and Game Fines*. In cases of conviction or pleas of guilty for violation of any of the fish and game laws of the state, a fee of \$5 is taxed in addition to the fine prescribed in the criminal law. (Acts 1913, p. 368; Burns' 2553a)

<sup>21</sup> *Premiums on Teachers' Insurance*. This item consists of the premiums paid by teachers who carry insurance under the state teachers' retirement law. (Acts 1915, p. 658; Acts 1921, p. 751; Burns' 6555z1)

<sup>22</sup> *Unclaimed Estates*. Estates of persons unclaimed for want of heirs escheat to the state. (Acts 1881, Spec., p. 423; Burns' 2939)

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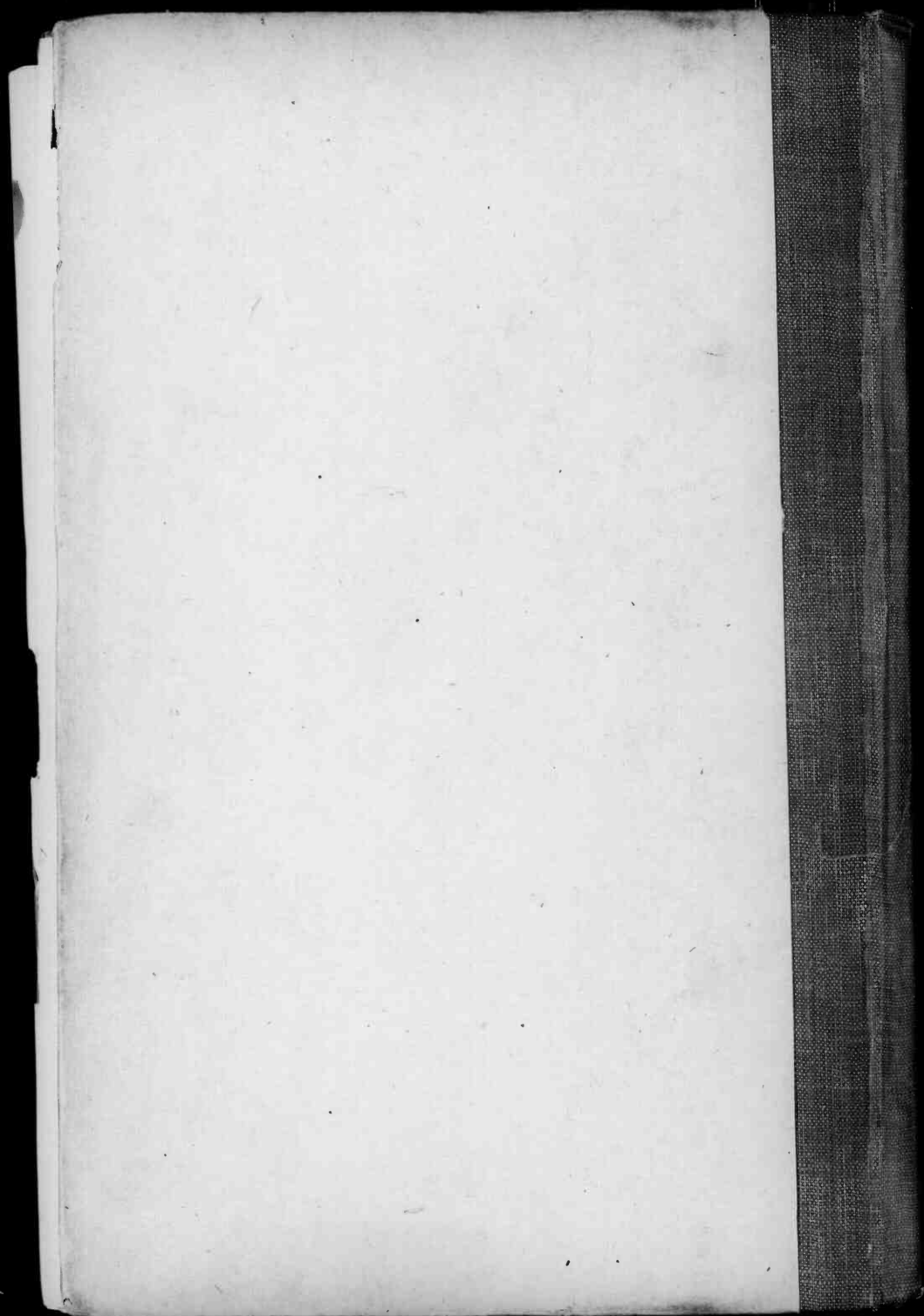
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